

WINDER, GEORGIA 2016



Annual Budget
City of Winder for the Fiscal
Year Ending June 30, 2016



CITY OF WINDER, GEORGIA

ANNUAL BUDGET

For the Fiscal Year Ending

June 30, 2016

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

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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 28, 2015

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, 2016. The recommendations are based on a great deal of study and review by our management team working closely with the Mayor and Council. It is a consensus that the City continues to provide high level of services for the citizens, customers, and visitors of the City of Winder. The goal of the City is to maintain and improve the City's quality of services while preserving the City's financial position without putting unjust financial burdens on our citizens.

Budget Highlights

- The City's FY 2015-2016 operating budget increased by \$1,427,500, or 4.3%, over the FY 2014-2015 operating budget; and increased by \$5,049,300, or 17.0%, over the FY 2013-2014 operating budget. The comparisons are as follows:

Funds	FY 2014	FY 2015	FY 2016
General Fund	\$ 9,674,600	\$ 10,205,200	\$ 10,566,600
Television Station Fund	183,200	195,900	144,400
Police Escrow Fund	5,000	5,000	5,000
Festivals Fund	49,700	-	51,100
Hotel Motel Fund	20,900	20,900	20,900
Water Fund	10,353,200	11,174,900	13,423,200
Environmental Protection Services Fund	485,500	156,500	182,500
Gas Fund	6,384,800	8,138,800	7,018,600
Solid Waste Fund	696,200	655,700	668,000
Special Facilities Fund	556,600	542,700	394,400
Chimneys Golf Course Fund	-	934,900	973,600
Utility Services Fund	851,600	736,400	779,200
Building Fund	484,500	600,700	567,600
Total	\$ 29,745,800	\$ 33,367,600	\$ 34,795,100

- The City will fund the Winder Library with \$150,000, which is an additional \$20,000 over the original budget for FY 2015. On March 3, 2015, the Winder City Council voted to amend the FY 2015 budget by increasing the funding to the Library by an additional \$20,000. This was a 15% increase over the previous year.
- The Winder Downtown Development Authority will be funded with \$30,000 which will be accounted for by the City of Winder. This is a decrease of \$20,000 from the FY 2015 budget.
- In the General Fund, the City is projecting to see revenue increases in Local Option Sales Taxes due to the continued commercial & retail growth within the City and Barrow County. The City's Fire Tax revenues are expected to increase due to the annexations and the increase in assessed property values in the City.
- During FY 2014, the City hired a consultant to perform a rate study to determine the required water & sewer rates needed to cover the future projects, debt service and annual operation & maintenance costs. Based on the findings of this study, the City implemented new rates that will increase projected revenues during FY 2016.
- The Gas Fund has the largest decrease in budgeted expenses due to the decrease in the forecasted cost of natural gas based on current market conditions and trends. The expected decrease is approximately 13.8% from the FY 2015 budget. The cost of natural gas for FY 2015 is trending to cost the City almost \$1 million less than budgeted.

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www.cityofwinder.com Phone (70) 867-3106 Fax (770) 867-0587

- The City's total cost of personal services is 31.7% of the total operating budget. The FY 2016 budget reflects a 5% increase in insurance costs and 3% possible merit raise for the employees.
- 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 2015-2016 budget the overall number of Full Time Equivalents (FTE's) increased by 8.87 The changes are as follows

Department	Additions		Reductions		FTE Net Change
Finance	Accounting Technician				1.00
Planning, Licensing, & Permitting	Code Enforcement (2)				2.00
Municipal Court/Probation			Accounting Technician (.5)		(0.50)
Police	Evidence Technician (.5)		Code Enforcement (2)		(1.50)
Fire	Driver Engineer (2)	Firefighter (3)			5.00
Water Fund	Meter Service Technican	Utility Worker I			2.00
Gas Fund	Utility Worker II				1.00
Cultural Arts			Director		(1.00)
Golf Maint Shop	Maintenance Worker II				0.87
				Total Change	8.87

- The Fire Department is requesting 5 additional positions that were recommended during the recent ISO (Insurance Services Office) inspection.
- During FY 2015, Code Enforcement was moved from the Police Department to the Planning, Licensing, & Permitting Department. Previously, Code Enforcement was handled by sworn police officers, but will now be filled
- The Director of the Cultural Arts Department retired during FY 2015 and the City entered into a contract with the Winder Barrow Community Theatre to handle the day to day operations for all productions that are held in the theater. Any other needs will be handled by the staff at the Customer Center.
- The Municipal Court Department changed dynamics when the Court Clerk decided to leave. To enable the City to have more options, the City will have 2 Court Clerks who will also have other duties. This change will allow the City to have more flexibility within this department which is the reason for the reduction of staff by ½ of an FTE. The other ½ FTE remains in the Police Department as an Evidence Technician.
- The Finance, Water, Gas, and Golf Maintenance Departments have requested additional staff to due to increasing workloads in those departments.

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 2015, the Winder Fire Department began working on the plans to renovate the unoccupied portion of the John O. Mobley Public Safety Building. The actual renovations should be completed during FY 2016.
- The ISO (Insurance Services Office) /PPC (Public Protection Classification) rating was recently conducted on the City of Winder. Nearly all insurance companies calculate their rates based upon the ISO/ PPC rating, and almost every aspect of the city's water supply system, the Winder Fire Department and 9-1-1 Dispatch were evaluated in determining the ISO rating. ISO ratings range from 10 – 1, with 1 being the best. Historically, very few cities ever receive a Class 1 or 2 rating. The city continues to make a strong commitment to our Public Safety Departments, and is excited to be able to inform our businesses and citizens that as of June 1, 2015, the City of Winder's Public Protection Classification is a 02/2x. With this new rating, the city's fire department now falls into 1.6 percent of the nation's top fire departments based on ISO/PPC ratings.

- The City of Winder's Streetscape program, which began during FY 2013 with funding from the Georgia Department of Transportation's (GDOT) traffic enhancement grant, was completed in May 2014. Moving forward the City is continuing to enhance other streets in downtown Winder. During FY 2015, the contracted with Keck & Wood Engineering to create a master plan of the area surrounded by N. Broad Street, W. Athens Street, Woodlawn Avenue, and W. Candler Street. Improvements anticipated are improved parking areas, a greenspace/park, upgraded sidewalks, pedestrian lights, landscaping, and any necessary utility improvements. This project is currently in the planning phase.
- During FY 2013, the City began its Fixed Network project which replaces the City's current drive-by meter reading system with the Sensus Flex Net Automatic reading system for our utility customers. This project is primarily funded with a \$3,000,000 GEFA (Georgia Environmental Finance Authority) loan with an interest rate of .70% for 10 years. As of May 2015, the City has installed approximately 7,300 new Sensus smart points within the water and gas system along with four base station towers.
- The City of Winder and the City of Auburn have partnered to redevelop a rock quarry that is located in Barrow County into a 1.1 billion gallon pump storage reservoir. The City of Winder's portion of the project is currently projected to cost approximately \$20.8 million. The City of Auburn has received funding from the Governor's Water Supply Program (GWSP), and the City of Winder is working with GEFA in hopes of receiving the needed financing from the State Revolving Fund.
- During FY 2014, the City of Winder voted to change its retirement plan from a defined benefit (DB) plan to a defined contribution (DC) plan for all newly hired employees. In the DC plan, the City must contribute 3% of the employee's salary with a matching contribution up to an additional 3%. These changes have reduced the City's retirement required contributions for the FY 2016 by more than \$178,000.
- The City's Gas Department was awarded the American Public Gas Association Safety Award and the H.E.A.T. Award with donations from our customers totaling over \$5,000 towards the Georgia H.E.A.T. Program.
- The Water Department won the GUCC Golden Backhoe Region 1 Award for fiscal year 2014/2015. One winner per region is selected based on several safe digging criteria including the number of locate requests completed by the crew, total number of at-fault damages, if any; and participating in safety approved training classes.
- The City's Finance Department received three awards from the Government Finance Officers Association for the City's FY 2014 Comprehensive Annual Financial Report, FY 2014 Citizens' Report, and FY 2018 Budget.
- The Winder Cultural Arts Center will again host the Southern Circuit Tour of Independent Filmmakers Tour during FY 2015-2016 which will be managed by the Winder Television Station.

Acknowledgements

The Fiscal Year 2016 Annual Budget for the City of Winder is a product of months of considerable effort by many individuals beginning with the input and analysis of staff members at all levels of the organization, and continuing through the final decisions and commitment of the Mayor and City Council. This budget shows our dedication to our employees, the community's quality of life, and the efficient stewardship of public funds. My appreciation goes to all involved in this process.

Sincerely,



Donald Toms
City Administrator



Leslie W. Henderson
Finance Director

About Winder

General Information

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

The City of Winder is the largest city in Barrow County, and is the county seat. Barrow County is located in the center of Georgia's Golden Triangle and is the nucleus of research and technological advancements. In close proximity to Atlanta, Barrow County is just west of Athens and east of Gwinnett County. This central location, between four large employment and educational markets, makes Barrow County an escape from congested traffic and city noise. Like many other communities, Winder saw a decline in residential growth from 2008 through 2012; however, Barrow County was among the top 20 fastest growing counties in the country during the last decade. Since FY 2013, the City has annexed approximately 162 residential and commercial parcels. One very large commercial tract that was annexed continues to bring new businesses to the area. During FY 2015, the City has issued almost twice as many new home permits than during FY 2014.

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

Funding for the operations of the City comes from the following primary sources: sales taxes, fire taxes, fines and forfeitures, licensing and permitting activities and utility and golf course profits. The Fire Tax is the only property tax that the City has assessed since 1977, which is currently 3 mills of the assessed taxable property values in the City. Over the last few fiscal years, there have been increases in most of the funding sources of the City.

Basis of Budgeting

The basis of budgeting used for all Governmental Fund Types (all funds except those associated with Proprietary Funds – Water and Sewer, Environmental Protection Services, Gas, Chimneys Golf Course, Solid Waste, Special Facilities, Utility Service, and Building funds) is the same as that used for accounting purposes – the modified accrual basis except as noted. Under this basis revenues are estimated when they are both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are budgeted when the related fund liability is due. Principal and interest on long-term debt is budgeted when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year. Under this method, revenues are estimated when earned and expenses budgeted at the time liabilities are incurred. Exceptions from the accrual basis are collections on notes receivable as revenue in the year received; payment of debt principal is budgeted as expenditure when paid; capitalized assets are budgeted when incurred; and depreciation is not budgeted.

Indirect costs of general government and administrative support are fully allocated to the City's operational departments and funds. The purpose of the indirect cost allocations is to charge the operating departments and funds for administrative support services. Costs are allocated based on actual expenditures by functional activity.

Budget Process

The annual budget serves as the foundation for the City of Winder's financial planning and control. The annual budget process begins with the City Administrator, Finance staff and department heads working together to analyze funding needs. Prior to May, the Finance Department prepares a draft budget for the City Administrator. After reviewing the draft budget and meeting with the departments, the City Administrator and Finance staff prepares a Proposed Budget. The Mayor presents the proposed budget to City Council in May. The Council conducts public hearings in May and/or June, and adopts budgeted revenues and appropriations for the upcoming fiscal year by ordinance no later than June 30, the close of the City's fiscal year. The budget is prepared both by fund, function (e.g. public safety) and department (e.g. police). The City Administrator is permitted to transfer appropriations within a department. Transfers between functions and departments and subsequent budgetary amendments require the approval of the City Council. The process followed in the preparation of this budget complies with the State of Georgia.

Budget Calendar

February 4	Budget Kickoff Meeting with Department Heads to distribute budget worksheets.
March 13	Departmental requests due to Finance.
April 20 - 24	Department Heads discuss budget requests with Mayor and Council Committees.
May 11	Preliminary Budget available for public inspection.
May 14	First Public Hearing and Council Work Session.
May 21	Second Public Hearing and Council Work Session.
June 2	Council Adopts FY 2015-2016 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, 2014

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, 2014. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

City Officials and Administrative Personnel

PRINCIPAL OFFICIALS

ELECTED OFFICIALS

Mayor



David Maynard

City Council



Sonny Morris, Mayor Pro-Tem
Ward 1



Alfonza Brown
Ward 2



J. Ridley Parrish
Ward 3



Travis Singley
Ward 4



Bob Dixon
At-Large



Larry Evans
At-Large

John Stell, City Attorney
April Furman, City Clerk

DEPARTMENT DIRECTORS

Donald Toms, City Administrator
Roger Wilhelm, Utilities Director
Matt Whiting, Fire Chief
Chris Scott, Golf Course Operations Manager

Leslie Henderson, Finance Director
Alex Wages, Technology Services Director
Jim Fullington, Police Chief
Barry Edgar, Planning Director

MAILING ADDRESS

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

Mission Statement and Core Values

Mission Statement

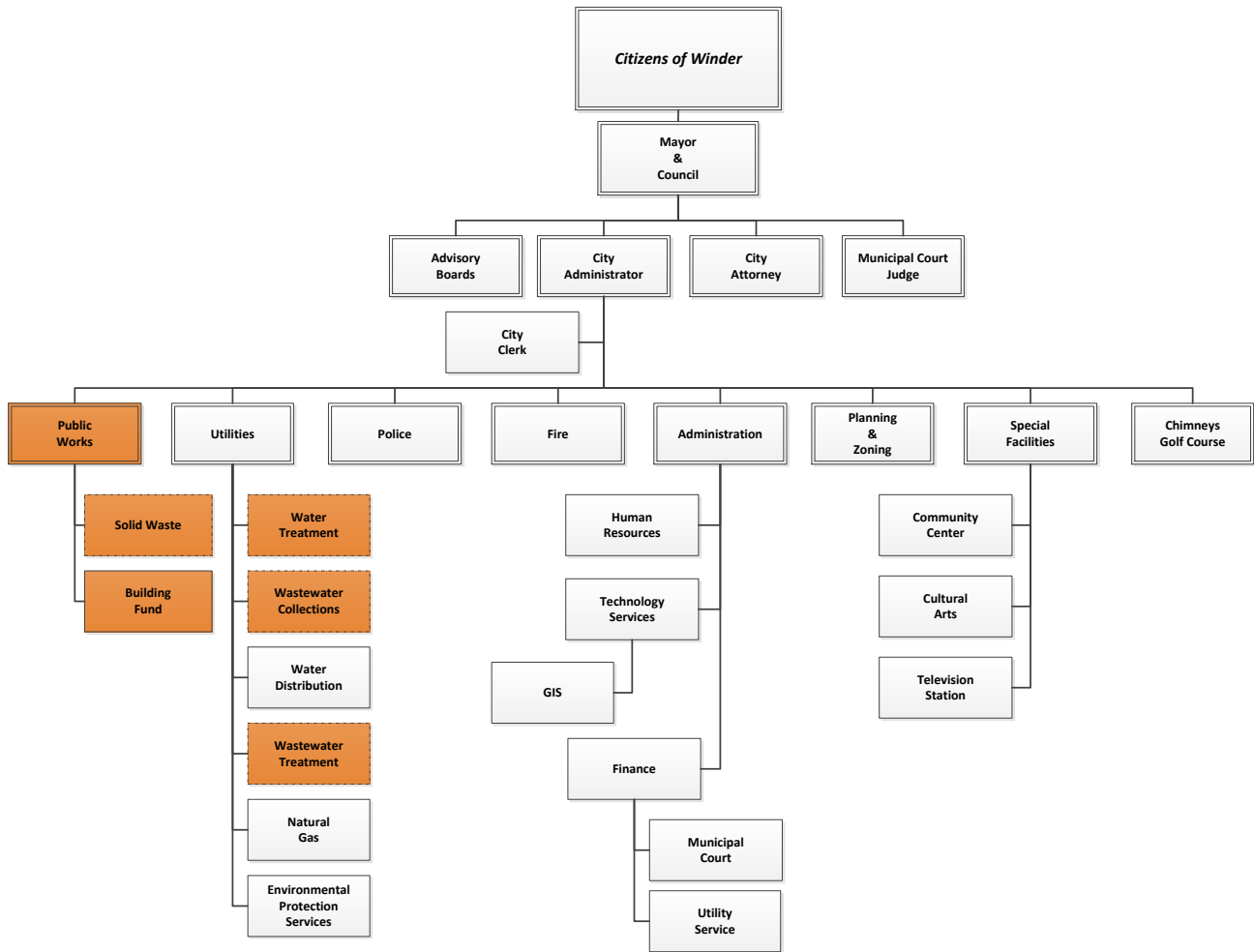
Our **Strategic Mission** is to provide reliable, responsive, quality service to enhance the safety, livability and prosperity of our community.

Core Values

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

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

Organization Chart



Note: Contractors shown in orange

R-7-15

**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, 2016.**

WHEREAS, the City has prepared an annual budget for the fiscal year ending June 30, 2016 as set forth in the budget document dated May 28, 2015 attached to this Resolution and incorporated herein by reference thereto (the "Budget"); Now Therefore

BE IT FURTHER SOLVED by the Mayor and Council of the City of Winder that based on the anticipated revenues as set forth in the Budget, the Budget is hereby adopted and the amounts as set forth in the Budget are hereby appropriated for the expenses of the government and its activities for the fiscal year ending June 30, 2016; and

BE IT FURTHER RESOLVED by the Mayor and Council of the City of Winder that the City Administrator be designated as the Budget Officer; and

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

BE IT FURTHER RESOLVED by the Mayor and Council of the City of Winder that the Budget will reflect the full costing method for allocating administrative expenses; and

BE IT FURTHER RESOLVED that the property tax rate is hereby set at 9.3505 mills for the Budget period but is rolled back by 6.3505 due to the proceeds of the local option sales tax leaving a millage of 3.0 for fire taxes.

This Resolution is hereby adopted this 2nd day of June, 2015.



Mayor David Maynard

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 three Capital Project Funds to account for the receipt and use of the City's share of the 2005 Special Purpose Local Option Sales Tax (SPLOST) proceeds, the 2012 SPLOST proceeds, and the Local Maintenance & Improvement Grant (LMIG) Program.

Fiduciary Funds

Agency Fund – Municipal Court

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

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. 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 ten proprietary funds operated by the City. The Water and Sewer Fund accounts for the operations of the water and sewer systems of the City. The system supplies water and sewer service to area residents and to industrial and commercial users in the City and County.

Environmental Protection Services

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

Gas Fund

The Gas Fund is the second largest of the ten proprietary funds and accounts for the distribution and sale of natural gas in the City of Winder and the counties of Barrow, Walton, and Oconee. Natural gas sales are very seasonal in nature and are the highest during the colder months of the year.

Solid Waste Management Fund

The Solid Waste Management Fund accounts for the contract costs of solid waste collection, disposal, and recycling. During FY 2012, the City entered into a contract with Waste Management to collect and dispose of the business and residence solid waste.

Chimneys Golf Course Fund

The Chimneys Golf Course Fund is the newest of the proprietary funds and accounts for the operations and maintenance associated with managing the Chimneys Golf Course which is located at 338 Monroe Highway, Winder, Georgia.

Special Facilities Fund

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

Broadband Fund

The Broadband Fund 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 Funds

The Internal Service Funds account for goods and services provided by one department to other departments or funds on a cost-reimbursement basis. In addition, certain services are supplied to outside agencies for a fee. The Utility Service Fund accounts for the billing and cash collections for all of the other utility funds. The Building Fund accounts for the purchase and capital costs of its General Governmental Buildings which are used by multiple departments. The Building Fund also accounts for all utilities, maintenance, and repairs to all City-owned buildings so that all costs associated with any building can be easily identified and monitored. The Fleet Maintenance Fund was used to account for the vehicle maintenance of the City's fleet; however, this has now been outsourced and is accounted for within each department.

Component Unit

The Component Unit Fund is used for the discretely presented Component Units of the City. The only discretely presented Component Unit the City has at the present time in the Downtown Development Authority.

Summary of Citywide – Trending

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
REVENUES					
Taxes	\$ 3,841,338	\$ 4,030,935	\$ 4,637,021	\$ 4,412,100	\$ 4,718,800
Franchise Fees	838,866	808,406	799,138	791,000	837,700
License and Permits	155,823	141,525	178,750	145,000	204,000
Intergovernmental	847,500	886,191	1,000,195	840,000	960,000
Charges for Service	21,991,520	23,503,192	26,482,900	27,170,500	28,185,400
Fines and Forfeitures	597,772	640,847	762,862	670,000	670,000
Interest	257,524	190,457	192,181	152,000	152,200
Miscellaneous	610,264	210,194	208,864	27,000	57,000
TOTAL REVENUE	29,140,607	30,411,746	34,261,911	34,207,600	35,785,100
REQUIREMENTS					
Salaries	6,387,023	6,475,725	6,393,455	6,864,100	7,168,100
Benefits	3,291,782	3,384,480	3,478,938	3,590,600	3,867,500
Operating Expenditures	17,945,371	17,533,321	20,006,057	20,115,500	20,924,300
TOTAL OPERATING EXPENDITURES	27,624,175	27,393,526	29,878,449	30,570,200	31,959,900
OTHER SOURCES AND (USES)					
Debt Service	(1,539,766)	(1,370,701)	(896,789)	(2,797,400)	(2,865,200)
Capital Outlay	(549,669)	(1,165,319)	(1,444,274)	(20,547,400)	(24,034,400)
Proceeds From Sale of Assets	134,165	43,486	(12,849)	-	-
Designated Water Revenues	924,959	918,319	945,882	750,000	-
Issuance of Debt Instruments	-	-	489,000	18,857,400	22,974,400
Cash Reserves	-	-	-	100,000	100,000
Transfers In	4,833,750	5,414,633	5,232,996	5,522,000	5,377,200
Transfers Out	(4,833,750)	(5,414,633)	(5,232,996)	(5,522,000)	(5,377,200)
TOTAL OTHER SOURCES AND (USES)	(1,030,311)	(1,574,216)	(919,029)	(3,637,400)	(3,825,200)
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES					
	\$ 486,120	\$ 1,444,005	\$ 3,464,433	\$ -	\$ -

Summary of Citywide - Operating & Capital Budget

	GENERAL	TELEVISION STATION	POLICE ESCROW	FESTIVALS	HOTEL MOTEL	CAPITAL PROJECTS SPLOST 2005	CAPITAL PROJECTS SPLOST 2012
REVENUES:							
TAXES	\$ 4,643,200	\$ -	\$ -	\$ -	\$ 75,600	\$ -	\$ -
FRANCHISE FEES	722,700	115,000	-	-	-	-	-
LICENSES, & PERMITS	204,000	-	-	-	-	-	-
OTHER GOVERNMENTS	-	-	-	-	-	-	960,000
INVESTMENT INCOME	25,000	-	-	-	-	-	-
MUNICIPAL COURT	665,000	-	5,000	-	-	-	-
MISCELLANEOUS	27,000	-	-	-	-	-	-
CHARGES FOR SERVICES	69,800	14,400	-	51,100	-	-	-
INTERFUND TRANSFERS	4,209,900	15,000	-	-	(54,700)	-	-
TOTAL REVENUES	10,566,600	144,400	5,000	51,100	20,900	-	960,000
REQUIREMENTS							
SALARIES	5,084,000	38,400	-	-	-	-	-
BENEFITS	2,614,400	19,800	-	-	-	-	-
OPERATING EXPENDITURES	5,265,300	77,600	5,000	51,100	20,900	-	-
DEBT SERVICE	117,100	-	-	-	-	-	-
ALLOCATION/INDIRECT COSTS	(2,514,200)	8,600	-	-	-	-	-
TOTAL REQUIREMENTS	10,566,600	144,400	5,000	51,100	20,900	-	-
REVENUES OVER (UNDER) REQUIREMENTS	-	-	-	-	-	-	960,000
REVENUES FROM OTHER SOURCES							
CASH RESERVES	-	-	-	-	-	100,000	-
DESIGNATED WATER REVENUES	-	-	-	-	-	-	-
PROCEEDS FROM DEBT	1,262,600	-	-	-	-	-	-
TOTAL REVENUES FROM OTHER SOURCES	1,262,600	-	-	-	-	100,000	-
CAPITAL EXPENDITURES							
LAND	-	-	-	-	-	-	-
BUILDINGS	-	-	-	-	-	-	-
INFRASTRUCTURE	560,000	-	-	-	-	100,000	960,000
EQUIPMENT	131,600	-	-	-	-	-	-
VEHICLES	486,000	-	-	-	-	-	-
FURNITURE	-	-	-	-	-	-	-
COMPUTERS	85,000	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	1,262,600	-	-	-	-	100,000	960,000
OTHER REV SOURCES OVER/UNDER CAPITAL EXPENDITURES	-	-	-	-	-	-	(960,000)
TOTAL REVENUES OVER/UNDER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ESTIMATED FUND BALANCE/NET POSITION, BEGINNING OF YEAR							
	\$ 2,300,000	\$ 42,561	\$ 18,062	\$ 11,195	\$ 133,681	\$ 160,981	\$ 578,518
SOURCE (USE) OF CASH RESERVES	-	-	-	-	-	(100,000)	-
ESTIMATED FUND BALANCE/NET POSITION, END OF YEAR	\$ 2,300,000	\$ 42,561	\$ 18,062	\$ 11,195	\$ 133,681	\$ 60,981	\$ 578,518

WATER SEWER	ENVIRONMENTAL PROTECTION	GAS	SOLID WASTE	SPECIAL FACILITIES	GOLF	UTILITY SERVICE	BUILDING FUND	TOTAL
\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ 4,718,800
-	-	-	-	-	-	-	-	837,700
-	-	-	-	-	-	-	-	204,000
-	-	-	-	-	-	-	-	960,000
127,200	-	-	-	-	-	-	-	152,200
-	-	-	-	-	-	-	-	670,000
-	-	-	-	-	-	-	-	27,000
16,063,500	27,600	8,611,300	1,074,000	97,000	829,900	779,200	567,600	28,185,400
(2,767,500)	154,900	(1,592,700)	(406,000)	297,400	143,700	-	-	-
13,423,200	182,500	7,018,600	668,000	394,400	973,600	779,200	567,600	35,755,100
899,600	20,500	453,300	-	17,300	342,600	312,400	-	7,168,100
570,400	14,500	255,100	-	6,200	182,500	204,600	-	3,867,500
7,437,900	80,100	5,735,700	663,800	347,200	379,900	262,200	567,600	20,894,300
2,739,000	-	-	-	-	9,100	-	-	2,865,200
1,776,300	67,400	574,500	4,200	23,700	59,500	-	-	-
13,423,200	182,500	7,018,600	668,000	394,400	973,600	779,200	567,600	34,795,100
-	-	-	-	-	-	-	-	960,000
-	-	-	-	-	-	-	-	100,000
-	-	-	-	-	-	-	-	-
16,578,800	950,000	872,000	-	-	26,000	-	3,285,000	22,974,400
16,578,800	950,000	872,000	-	-	26,000	-	3,285,000	23,074,400
100,000	-	-	-	-	-	-	-	100,000
-	-	-	-	-	18,000	-	3,285,000	3,303,000
16,175,800	950,000	782,000	-	-	-	-	-	19,527,800
215,000	-	16,000	-	-	8,000	-	-	370,600
88,000	-	74,000	-	-	-	-	-	648,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	85,000
16,578,800	950,000	872,000	-	-	26,000	-	3,285,000	24,034,400
-	-	-	-	-	-	-	-	(960,000)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 56,396,594	\$ (1,109,231)	\$ 5,726,327	\$ 89,046	\$ 4,073,115	\$ -	\$ -	\$ -	\$ 68,535,135
-	-	-	-	-	-	-	-	(100,000)
\$ 56,396,594	\$ (1,109,231)	\$ 5,726,327	\$ 89,046	\$ 4,073,115	\$ -	\$ -	\$ -	\$ 68,435,135

Summary of Citywide – Positions by Department

	Approved FY 2012	Approved FY 2013	Approved FY 2014	Approved FY 2015	Requested FY 2016
<u>Administration</u>					
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	-	-	-	-
Records Clerk	-	-	1.00	1.00	1.00
Purchasing Director/Treasurer	0.75	0.75	-	-	-
Receptionist/Clerical	-	1.00	-	-	-
Marketing & Media Relations Specialist	-	-	-	1.00	1.00
Total	<u>3.75</u>	<u>3.75</u>	<u>3.00</u>	<u>4.00</u>	<u>4.00</u>
<u>GIS</u>					
GIS Section Manager	-	-	1.00	1.00	1.00
GIS Field Technician II	-	-	-	-	1.00
GIS Field Technician I	-	-	-	-	-
GIS Locator	-	-	2.00	1.00	-
Total	<u>-</u>	<u>-</u>	<u>3.00</u>	<u>2.00</u>	<u>2.00</u>
<u>Human Resources</u>					
Human Resources Director	1.00	-	-	-	-
Human Resources Specialist II	1.00	1.00	1.00	2.00	2.00
Records Clerk	1.00	1.00	1.00	-	-
Safety & Loss Coordinator	1.00	-	-	-	-
Total	<u>4.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
<u>Finance</u>					
Finance Director	1.00	1.00	1.00	1.00	1.00
Finance & Audit Manager	-	1.00	1.00	1.00	-
Accountant II/Accountant I	-	-	-	1.00	2.00
Purchasing Agent	-	1.00	1.00	1.00	1.00
Accountant	2.00	1.00	1.00	-	-
Accounting Technician II	-	-	-	-	1.00
Total	<u>3.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>5.00</u>
<u>Technology Services</u>					
Technology Services Director	1.00	1.00	1.00	1.00	1.00
Operations IT Manager	1.00	-	-	-	-
Technology Systems Analyst	1.00	1.00	1.00	1.00	1.00
GIS Section Manager	-	1.00	-	-	-
GIS Locator	-	2.00	-	-	-
Receptionist/Clerical	1.00	-	-	-	-
Total	<u>4.00</u>	<u>5.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
<u>Planning, Licensing & Permitting</u>					
Planning Director	1.00	1.00	1.00	1.00	1.00
Licensing, Permit, & Planning Clerk	1.00	1.00	1.00	1.00	1.00
Code Enforcement	-	-	-	-	2.00
GIS Section Manager	1.00	-	-	-	-
GIS Locator	1.00	-	-	-	-
Total	<u>4.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>4.00</u>
<u>Municipal Court</u>					
Court Clerk	2.00	2.00	1.00	1.00	1.00
Accounting Technician	-	-	1.00	1.00	0.50
Probation Officer	1.00	1.00	1.00	1.00	1.00
Total	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>2.50</u>

	Approved FY 2012	Approved FY 2013	Approved FY 2014	Approved FY 2015	Requested FY 2016
<u>Police</u>					
Police Administration	7.00	9.00	9.00	8.00	-
Chief of Police	-	-	-	-	1.00
Major	-	-	-	-	1.00
Lieutenant/Operations Commander	-	-	-	-	1.00
Lieutenant	-	-	-	-	2.00
Sergeant	-	-	-	-	4.00
Corporal	-	-	-	-	5.00
Training Officer	-	-	-	-	1.00
Administrative Secretary	-	-	-	-	1.00
Records Secretary	-	-	-	-	1.00
Police Administrative Assistant I	-	-	-	-	2.00
Forensics Specialist	-	-	-	-	1.00
Evidence Technician	-	-	-	-	0.50
Crime Analyst	-	-	-	-	1.00
Investigator Sergeant	-	-	-	-	1.00
Investigator Corporal	-	-	-	-	1.00
Investigator - Regulatory	-	-	-	-	1.00
Investigators	9.00	9.00	9.00	10.00	4.00
Police Patrol/Probation Supervisor	-	-	-	-	1.00
Police Patrol	27.00	27.75	33.00	32.00	21.00
Code Enforcement	1.00	1.00	1.00	2.00	-
School Resource Officers	3.00	3.00	-	-	-
Jail Transporters	0.50	-	-	-	-
Police Communications	5.00	-	-	-	-
Total	<u>52.50</u>	<u>49.75</u>	<u>52.00</u>	<u>52.00</u>	<u>50.50</u>
<u>Fire</u>					
Fire Administration	4.00	4.00	4.00	4.00	-
Fire Chief	-	-	-	-	1.00
Fire Marshal	-	-	-	-	1.00
Training Officer	-	-	-	-	1.00
Administrative Assistant	-	-	-	-	1.00
Captain	-	-	-	-	3.00
Lieutenant	-	-	-	-	3.00
Driver Engineer	-	-	-	-	9.00
Fire Fighters	21.00	21.00	21.00	25.00	15.00
Part Paid Fire Fighters (21) Note Only	-	-	-	-	-
Total	<u>25.00</u>	<u>25.00</u>	<u>25.00</u>	<u>29.00</u>	<u>34.00</u>
<u>Public Works</u>					
Street Administration	2.00	2.00	2.00	-	-
Street Operations	20.00	21.00	17.00	-	-
Cemetery	3.00	-	-	-	-
Total	<u>25.00</u>	<u>23.00</u>	<u>19.00</u>	<u>-</u>	<u>-</u>
<u>TV Station</u>					
Manager	1.00	-	-	-	-
Production Coordinator	1.00	1.00	1.00	1.00	1.00
Entry Level Technician	1.00	-	-	-	-
Total	<u>3.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

Summary of Citywide – Positions by Department (Continued)

	Approved FY 2012	Approved FY 2013	Approved FY 2014	Approved FY 2015	Requested FY 2016
<u>Water Fund</u>					
Utilities Director	1.00	1.00	1.00	1.00	1.00
Maintenance & Distribution Superintendent	1.00	1.00	1.00	1.00	1.00
Administrative Services Coordinator	-	-	-	1.00	1.00
Senior Administrative Specialist	-	-	1.00	-	-
Account Service Specialist	1.00	1.00	-	1.00	1.00
Customer Service Representative	1.00	1.00	1.00	1.00	1.00
Construction & Maintenance Supervisor	-	-	1.00	1.00	1.00
Program & Maintenance Supervisor	-	-	1.00	1.00	1.00
Foreman	2.00	2.00	-	-	-
Leadman	-	-	-	1.00	-
Crew Leaders	3.00	3.00	3.00	3.00	3.00
Meter Service Technician	-	-	2.00	4.00	5.00
Leak Detection Technician	-	-	1.00	2.00	2.00
Cross Connection Control Program Technician	-	-	1.00	0.50	0.50
Service Technician	1.00	1.00	1.00	-	-
Utility Worker III	-	-	-	-	1.00
Utility Worker II	3.00	3.00	2.00	2.00	1.00
Utility Worker I	3.00	3.00	2.00	3.00	5.00
Total	<u>16.00</u>	<u>16.00</u>	<u>18.00</u>	<u>22.50</u>	<u>24.50</u>
<u>Fats, Oils, & Grease</u>					
Service Technician	-	1.00	1.00	0.50	0.50
Total	<u>-</u>	<u>1.00</u>	<u>1.00</u>	<u>0.50</u>	<u>0.50</u>
<u>Stormwater</u>					
Engineer	-	-	1.00	-	-
Crew Leader	-	1.00	1.00	-	-
Laborers	-	2.00	1.00	-	-
Total	<u>-</u>	<u>3.00</u>	<u>3.00</u>	<u>-</u>	<u>-</u>
<u>Gas Fund</u>					
Director	1.00	1.00	-	-	-
Regulatory Compliance Officer	-	-	1.00	1.00	1.00
Account Service Specialist	1.00	1.00	1.00	1.00	1.00
Meter Technician Supervisor	1.00	1.00	1.00	1.00	1.00
Asst Construction & Maint Supervisor	-	-	1.00	1.00	1.00
Crew Leader	2.00	2.00	1.00	1.00	1.00
Service Technician	1.00	1.00	1.00	2.00	1.00
Service Specialist	-	-	1.00	1.00	1.00
Lead Man/Operator	4.00	3.00	-	-	-
Utility Locator	-	-	1.00	1.00	1.00
Utility Worker II	-	-	-	-	2.00
Utility Worker I	2.00	2.00	2.00	2.00	1.00
Meter Technician I	-	-	-	-	1.00
Total	<u>12.00</u>	<u>11.00</u>	<u>10.00</u>	<u>11.00</u>	<u>12.00</u>
<u>Community Center</u>					
Director	1.00	1.00	1.00	-	-
Events Coordinator/Supervisor	1.00	1.00	-	-	-
Event Staff	0.63	-	-	0.50	0.50
Total	<u>2.63</u>	<u>2.00</u>	<u>1.00</u>	<u>0.50</u>	<u>0.50</u>
<u>Cultural Arts</u>					
Director	1.00	1.00	1.00	1.00	-
Service Worker/Housekeeping	-	-	-	-	-
Total	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>-</u>

	Approved FY 2012	Approved FY 2013	Approved FY 2014	Approved FY 2015	Requested FY 2016
<u>Golf Pro Shop</u>					
Golf Course Operations Manager	-	-	-	1.00	1.00
Golf Course Operations Coordinator	-	-	-	1.00	1.00
Golf Course Operations Pro-Shop Assistant	-	-	-	0.50	0.50
Golf Course Operations Worker	-	-	-	1.50	1.50
Total	-	-	-	4.00	4.00
<u>Golf Maintenance Shop</u>					
Golf Course Superintendent	-	-	-	1.00	1.00
Maintenance Worker III	-	-	-	-	1.00
Maintenance Worker II	-	-	-	-	2.00
Maintenance Staff	-	-	-	4.38	2.25
Total	-	-	-	5.38	6.25
<u>Utility Service</u>					
Director	1.00	-	-	-	-
Customer Service Manager	-	1.00	1.00	1.00	1.00
Billing Technician	1.00	1.00	2.00	2.00	2.00
Customer Service Representative III	-	-	-	3.00	3.00
Customer Service Representative II	-	-	-	-	1.00
Customer Service Representative I	-	-	-	2.00	1.00
Customer Service Representative	4.00	3.00	2.00	-	-
Cashier	-	-	2.00	-	-
Receptionist	-	-	1.00	1.00	1.00
Collections Specialist	1.00	1.00	-	-	-
Meter Readers	4.00	2.00	2.00	-	-
Total	11.00	8.00	10.00	9.00	9.00
<u>Fleet Maintenance Department</u>					
Director	1.00	1.00	-	-	-
Customer Service	0.67	0.67	-	-	-
Foreman	1.00	1.00	-	-	-
Mechanic	1.00	1.00	-	-	-
Total	3.67	3.67	-	-	-
Total City Wide	176.55	166.42	160.00	154.88	163.75

Summary of Citywide – Capital Requests

	FY 2016
<u>Information Technology</u>	
Cisco Fiber Switches	\$ 50,000
Digital Sign Server	20,000
	<u>\$ 70,000</u>
<u>Police</u>	
(5) Marked Police Vehicles - Fully Loaded	\$ 215,000
Polaris Off Road Vehicle	16,000
Equipped Investigation Vehicle	30,000
Ticket Writers	65,000
(3) Camera Systems for Patrol	15,000
	<u>\$ 341,000</u>
<u>Fire</u>	
Rescue Truck	\$ 225,000
Physical Fitness Equipment	10,000
Furniture for Station 1	10,000
	<u>\$ 245,000</u>
<u>Public Works</u>	
Paving	\$ 500,000
Sidewalks	60,000
(2) Zero Turn Mowers	33,000
Ambusher	8,500
Manhole Saw	5,100
	<u>\$ 606,600</u>
Total General Fund	<u>\$ 1,262,600</u>
<u>Capital Projects</u>	
Pavilion Renovation	<u>\$ 100,000</u>
Street Projects	\$ 345,600
Water/Sewer Projects	614,400
	<u>\$ 960,000</u>
<u>Wastewater Collection</u>	
King Street Sewer	\$ 300,000
Meadowbrook Sewer Replacement	170,000
Center Street Underpass	150,000
Melrose Ave. Sewer Replacement	50,000
Satellite Dr. Gravity Sewer	45,000
	<u>\$ 715,000</u>

FY 2016**Water Treatment**

Auburn/Winder Reservoir	\$ 10,000,000
(4) Filter Rehab-Media Underdrain	791,000
Sludge Handling Infrastructure	150,000
Portable Generator Connection	100,000
Backup Pump Laurel Lane	55,000
2014 GEFA Auburn/Winder Reservoir Construction Interest	45,800
	\$ 11,141,800

Water Distribution

Fixed Network Meter Reading	\$ 500,000
SR 81 Waterline	1,200,000
McNeal Road Waterline Rehab	800,000
Ft. Yargo- Beulah St. Phase II	450,000
South Broad St. Phase 1	240,300
Downtown Rehab	200,000
Utilities Complex	175,000
Galvanized Pipe Rehab	150,000
Cedar Valley Trail	130,000
Honeysuckle Lane Rehab	128,000
CIP-HWY 211 7 Thompson Mill	124,200
CIP-Tom Miller Road Tie in Phase II	120,000
Land for Water Tank	100,000
Green Valley Drive Watermain Rehab	90,000
Truck 4X4 (4)	88,000
Hydrant Replacement	80,000
Leak Detection	60,000
Myrtle Street Watermain Rehab	48,000
CIP-Telemetry	30,000
Fixed Network Construction Interest	8,500
	\$ 4,722,000

Total Water Fund **\$ 16,578,800**

Stormwater

Stephens Street	\$ 450,000
Jackson Street	100,000
Woodlawn/Candler Block Improvement	400,000
Total Environmental Protection Services Fund	\$ 950,000

Gas Fund

Utilities Complex	\$ 175,000
Walton/Oconee Expansion	160,000
Pleasant Hill Church Road/Hwy 82 Expansion	100,000
Springs at Chateau	90,000

Summary of Citywide – Capital Requests (Continued)

	FY 2016
<u>Gas Fund (Continued)</u>	
(2) Replacement Work Trucks	74,000
Glenwood Replacement Phase II	72,000
Dove Creek Extension	60,000
Dee Kennedy Rd Expansion	45,000
Hebron Church Extension	45,000
Regulator Station Upgrades	35,000
Large Pipe Trailer	16,000
Total Gas Fund	<u>\$ 872,000</u>
<u>Golf Fund</u>	
On Course Bathroom	\$ 18,000
Utility Golf Cart	8,000
Total Utility Service Fund	<u>\$ 26,000</u>
<u>Building Fund</u>	
Miles Patrick Road - Utilities Building	\$ 1,565,000
New Fire Station	735,000
94 N Broad Street - Remodel Fire Station	675,000
Satellite Precinct	150,000
Community Center Parking Lot Improvements	120,000
Golf Course Parking Lot	40,000
Total Building Fund	<u>\$ 3,285,000</u>
Total City-Wide Capital	<u>\$ 24,034,400</u>



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, 2016.

	<u>Balances</u> <u>06/30/2015</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balances</u> <u>06/30/2016</u>	<u>Due In</u> <u>FY 2017</u>
Governmental Activities:					
Capital Leases:					
2009 Fire Truck	\$ 183,272	\$ -	\$ (55,539)	\$ 127,733	\$ 61,480
2013 Fire Truck	427,008	-	(45,115)	381,893	55,398
Total Governmental Activities	<u>\$ 610,280</u>	<u>\$ -</u>	<u>\$ (100,654)</u>	<u>\$ 509,626</u>	<u>\$ 116,878</u>
Business-Type Activities:					
Notes Payable-					
2011 GEFA Embassy Walk	\$ 992,075	\$ -	\$ (112,401)	\$ 879,674	\$ 135,356
2013 GEFA Fixed Network	1,766,487	1,233,513	(120,921)	2,879,079	310,710
GEFA Auburn/Winder Reservoir	-	3,333,324	-	3,333,324	146,210
Bonds Payable-					
2005 Series	1,894,000	-	(929,000)	965,000	982,901
2009 Series	2,951,000	-	(219,000)	2,732,000	313,149
2012 Series	12,870,000	-	(685,000)	12,185,000	1,177,150
Lease Payable					
PNC - Aerifier	9,137	-	(5,221)	3,916	3,916
TCF - Mower	3,853	-	(3,853)	-	-
Total Business-Type Activities	<u>\$ 20,486,552</u>	<u>\$ 4,566,837</u>	<u>\$ (2,075,396)</u>	<u>\$ 22,977,993</u>	<u>\$ 3,069,392</u>

The following table shows the debt funding requirements for the City of Winder for 2016-2030. The amounts show principal and interest and is based on current outstanding debt issues.

Year	Notes Payable		Capital Leases Payable		Bonds Payable		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2016	\$ 233,322	\$ 85,720	\$ 109,729	\$ 16,223	\$ 1,833,000	\$ 641,020	\$ 2,919,014
2017	406,612	185,664	107,850	12,944	1,892,000	581,199	3,186,269
2018	411,552	280,267	107,324	9,553	1,945,000	518,106	3,271,802
2019	1,287,132	317,663	58,867	6,777	2,015,000	455,074	4,140,513
2020	1,318,673	286,122	49,914	5,483	760,000	411,600	2,831,792
2021	1,350,499	254,296	51,192	4,206	785,000	388,425	2,833,618
2022	1,384,442	220,353	52,502	2,895	810,000	360,450	2,830,642
2023	1,418,742	186,053	53,846	1,551	845,000	323,125	2,828,317
2024	1,328,673	152,046	32,045	271	880,000	280,000	2,673,035
2025	1,350,325	119,114	-	-	925,000	234,875	2,629,314
2026	1,254,599	85,405	-	-	975,000	197,125	2,512,129
2027	1,106,407	52,322	-	-	1,000,000	167,500	2,326,229
2028	1,140,059	18,670	-	-	1,035,000	126,625	2,320,354
2029	1,039	3	-	-	1,085,000	73,625	1,159,667
2030	-	-	-	-	930,000	23,250	953,250
	<u>\$ 13,992,076</u>	<u>\$ 2,243,698</u>	<u>\$ 623,269</u>	<u>\$ 59,903</u>	<u>\$ 17,715,000</u>	<u>\$ 4,781,999</u>	<u>\$ 39,415,945</u>



General Fund



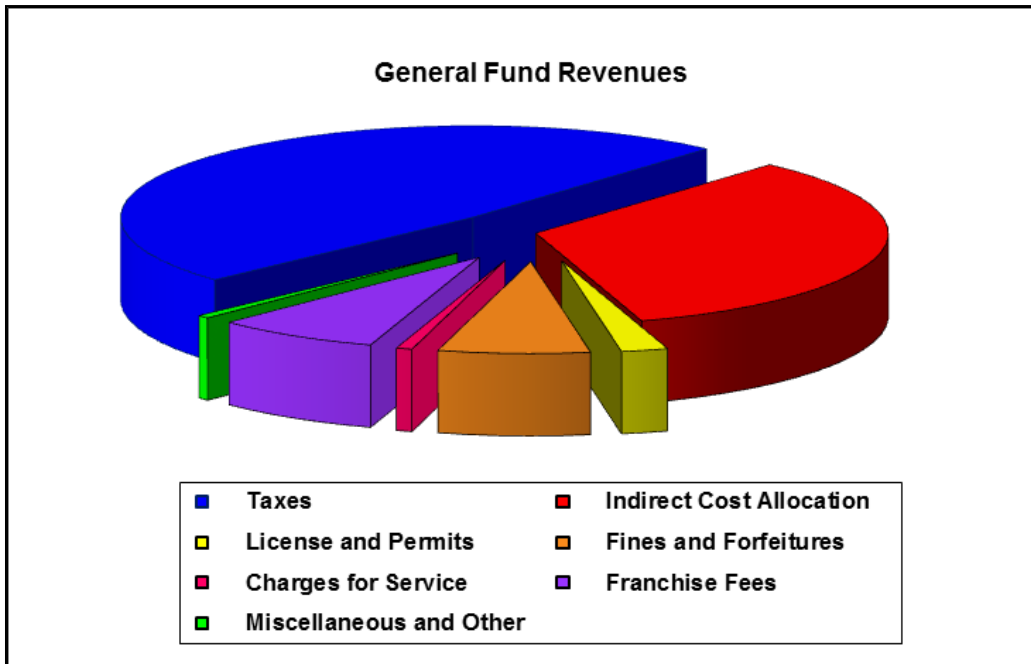
General Fund

Revenue, Expenditures And Other Sources and Uses Summary

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
REVENUE					
Taxes	\$ 3,769,760	\$ 3,962,142	\$ 4,558,390	\$ 4,344,000	\$ 4,643,200
Franchise Fees	732,751	696,676	683,226	681,000	737,700
License and Permits	155,823	141,525	178,750	145,000	189,000
Intergovernmental	33,517	15,080	-	-	-
Charges for Service	158,007	163,130	128,743	68,600	69,800
Fines and Forfeitures	576,680	631,816	755,001	665,000	665,000
Interest	75,272	42,158	28,277	18,000	25,000
Contributions	15,317	26,224	26,791	-	-
Miscellaneous and Other	94,644	77,147	65,513	27,000	27,000
Indirect Cost Allocation	2,756,528	2,960,606	2,481,231	3,144,500	3,218,300
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	8,368,299	8,716,505	8,905,923	9,093,100	9,575,000
OPERATING EXPENDITURES					
General Government	3,314,639	3,006,618	2,513,592	3,120,000	3,409,700
Judicial	226,516	260,122	249,487	263,900	270,600
Public Safety - Police	3,608,948	4,131,454	4,198,588	4,703,100	4,549,300
Public Safety - Fire	2,089,177	2,247,494	2,336,767	2,483,300	2,745,300
Public Works	2,111,094	1,852,617	1,968,174	2,427,900	2,493,200
Recreation	-	-	-	-	-
Housing & Development	3,270	97,296	232,560	199,400	199,700
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	11,353,645	11,595,600	11,499,168	13,197,600	13,667,800
OTHER SOURCES AND (USES)					
Debt Service	(449,443)	(390,617)	(119,568)	(152,100)	(117,100)
Capital Outlay	(543,331)	(904,680)	(1,233,726)	(901,000)	(1,262,600)
Proceeds From Sale of Assets	67,874	43,486	21,719	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	489,000	901,000	1,262,600
Cash Reserves	-	-	-	-	-
Transfers In	4,385,800	5,034,300	4,421,442	4,865,700	4,766,200
Transfers Out	(422,350)	(332,488)	(798,805)	(609,100)	(556,300)
TOTAL OTHER SOURCES AND (USES)	3,038,549	3,450,002	2,780,062	4,104,500	4,092,800
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES					
	\$ 53,203	\$ 570,906	\$ 186,817	\$ -	\$ -

General Fund Revenues

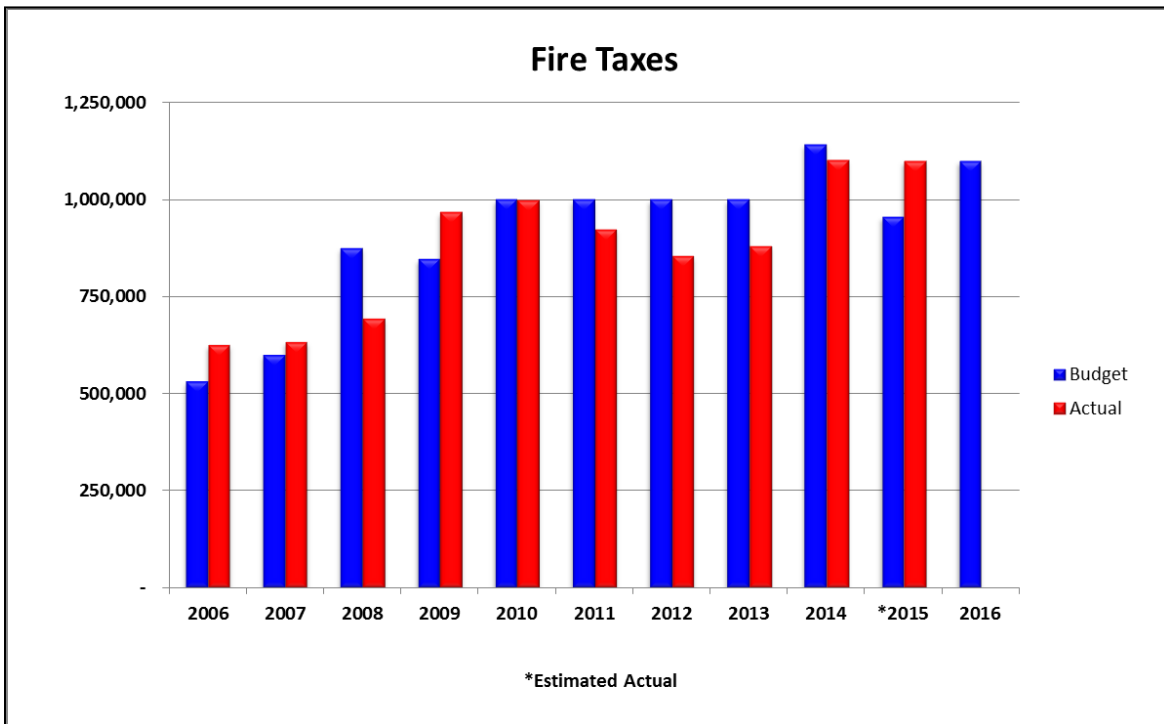
The primary sources of revenue are fire taxes, Local Option Sales Tax (LOST), licenses and franchise fees, fines & forfeitures, and indirect cost allocations for administrative services for other funds.



Taxes

Fire Taxes

Fire Taxes are currently 3.00 mills of assessed value of taxable property within the City. The current tax is estimated to cover approximately 35% of the budgeted expenditures for the Winder Fire Department.

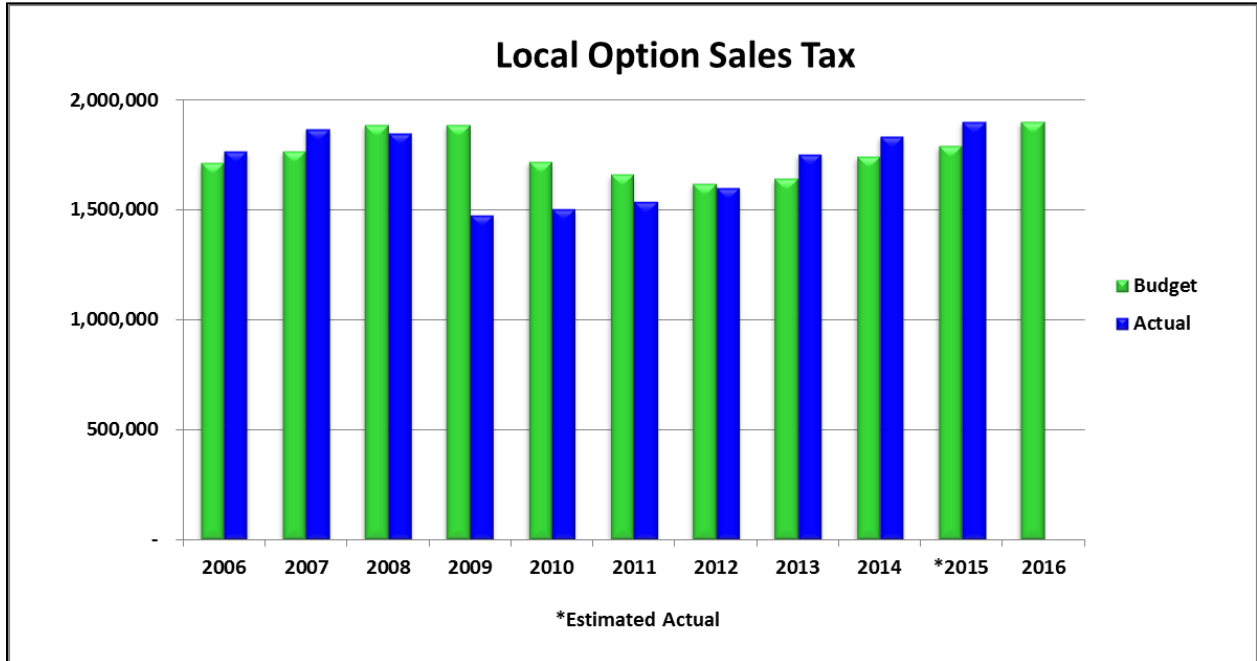


Street Light Assessment

The Street Light Assessment fee is assessed to each parcel of real property within the City limits to cover the cost of providing street lights and traffic signals in Winder. The fee has been set at \$50 which covers approximately 96% of the budgeted costs for street lights and traffic signals.

LOST (Local Option Sales Tax)

The LOST proceeds are expected to increase compared to the 2014-2015 estimated LOST revenues. During FY 2013, Barrow County and the cities within Barrow County renegotiated the LOST distribution. The City of Winder’s percentage increased from 19.37% to 20.80%. Since the drastic decline during fiscal year 2008-2009, the LOST revenues have continued to grow even through the recession because commercial growth has continued in Winder and Barrow County. The sales tax millage rollback for the FY 2015-2016 is 6.3505 mills.



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

In December 2014, the City Council approved an increase in the occupational tax rates charged to the businesses that operate in the City of Winder. These changes are expected to increase budgeted revenues by approximately \$44,000 or 30% over the FY 2015 budget.

Franchise Fee

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

License & Permits

Increases are expected in License & Permits due to increasing number of building permits and additional income expected from the new regulatory fees that were also approved by City Council in December.

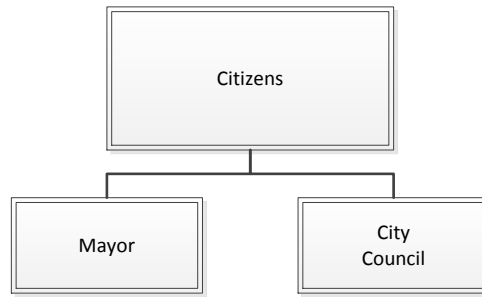
Fines & Forfeitures

Fines and Forfeitures are expected to remain stable during FY 2015-2016.

General Fund Expenditures

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ 4,403,220	\$ 4,527,038	\$ 4,472,120	\$ 4,569,300	\$ 4,788,700
OVERTIME	248,516	217,390	166,095	286,700	295,300
TOTAL SALARIES	4,651,736	4,744,427	4,638,215	4,856,000	5,084,000
BENEFITS					
GROUP INSURANCE	982,610	1,009,743	1,107,631	988,100	1,318,500
SOCIAL SECURITY (FICA) CONTRIBUTIONS	275,795	278,870	272,699	294,600	310,900
MEDICARE	64,497	65,222	63,773	69,400	73,000
RETIREMENT CONTRIBUTION	1,299,838	1,337,733	1,346,256	1,380,000	1,201,800
TUITION REIMBURSEMENTS	3,850	4,700	3,000	16,000	16,000
WORKERS' COMPENSATION	161,330	185,977	203,320	230,000	230,000
OTHER EMPLOYEE BENEFITS	(363,532)	(471,593)	(527,472)	(629,000)	(535,800)
TOTAL BENEFITS	2,424,388	2,410,652	2,469,207	2,349,100	2,614,400
TOTAL PERSONAL SERVICES	7,076,124	7,155,079	7,107,422	7,205,100	7,698,400
OPERATING EXPENDITURES					
PROFESSIONAL	195,123	354,297	835,653	2,086,700	1,958,000
TECHNICAL	136,846	141,589	207,163	290,500	274,100
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	1,250	12,501	22,927	-	30,000
CLEANING SERVICES	31,482	26,070	2,061	2,200	2,200
LAND FILL FEES	22,043	10,569	12,022	20,000	20,000
FLEET MAINTENANCE	186,748	215,301	-	-	-
GENERAL REPAIRS & MAINT.	218,801	146,321	246,615	161,000	158,100
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	41,411	38,027	191,061	238,100	246,200
RENTAL OF LAND & BUILDINGS	12,157	18,708	26,855	3,000	3,000
RENTAL OF EQUIPMENT	22,640	26,340	19,321	22,700	23,100
INS. OTHER THAN EMP BENEFIT	306,820	271,287	350,182	324,400	403,000
COMMUNICATIONS	172,089	190,772	203,871	203,700	191,500
ADVERTISING	9,770	9,664	15,232	29,100	30,400
PRINTING & BINDING	5,550	9,225	13,356	13,100	13,800
TRAVEL	26,982	34,079	21,093	58,200	62,800
DUES & FEES	97,702	125,610	127,746	104,900	129,600
EDUCATION & TRAINING	27,081	40,305	44,311	75,600	76,800
LICENSES & FEES	6,289	8,265	42	-	500
GENERAL SUPPLIES/MATERIALS	121,581	103,300	94,563	121,300	113,900
UTILITIES	529,735	548,123	327,006	337,700	350,900
GASOLINE	191,097	215,208	198,141	168,700	173,500
FOOD	12,342	15,379	16,422	27,200	25,500
BOOKS AND PERIODICALS	2,610	1,861	1,863	5,900	5,200
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	63,751	229,472	41,368	80,300	93,100
TECHNOLOGY EQUIPMENT	75,254	85,318	90,542	177,000	189,300
PUBLIC RELATIONS	696,643	290,643	279,537	336,400	288,200
UNIFORMS	45,232	38,124	43,241	47,400	52,900
UTILITY SUPPLY	129,616	88,170	57,966	309,000	309,000
PROTECTIVE CLOTHING	20,631	19,545	18,669	26,700	30,700
PRISONER MAINTENANCE	15,277	3,950	4,476	12,000	10,000
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	3,424,553	3,318,027	3,513,312	5,282,800	5,265,300
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	20,754	-	-	-
BUILDINGS	13,715	-	59,422	-	-
INFRASTRUCTURE	222,066	653,184	263,934	300,000	560,000
MACHINERY & EQUIP	13,522	7,500	35,257	86,000	131,600
VEHICLES	108,004	79,785	875,112	360,000	486,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	186,024	143,456	-	155,000	85,000
TOTAL CAPITAL OUTLAY	543,331	904,680	1,233,726	901,000	1,262,600
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	417,190	371,371	102,352	131,800	100,800
INTEREST	32,253	19,246	17,216	20,300	16,300
TOTAL DEBT SERVICE	449,443	390,617	119,568	152,100	117,100
ALLOCATION					
INDIRECT COST ALLOCATION	(1,903,560)	(1,838,112)	(1,602,798)	(2,434,800)	(2,514,200)
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	(1,903,560)	(1,838,112)	(1,602,798)	(2,434,800)	(2,514,200)
TOTAL EXPENDITURES	\$ 9,589,891	\$ 9,930,291	\$ 10,371,231	\$ 11,106,200	\$ 11,829,200

General Fund Legislative

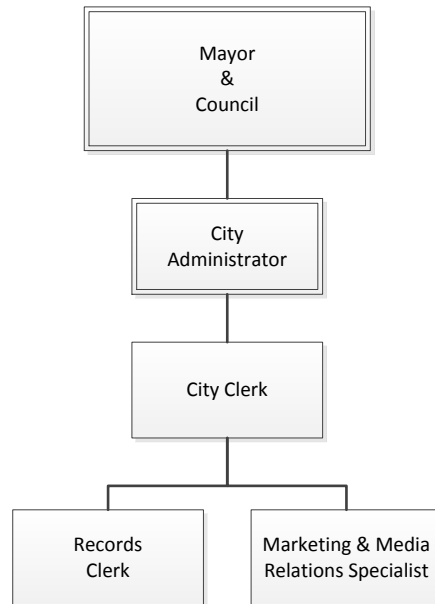


Statement of Purpose

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	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ 57,000	\$ 56,000	\$ 57,000	\$ 57,000	\$ 57,000
OVERTIME	-	-	-	-	-
TOTAL SALARIES	57,000	56,000	57,000	57,000	57,000
BENEFITS					
GROUP INSURANCE	139,753	116,231	98,998	110,300	127,700
SOCIAL SECURITY (FICA) CONTRIBUTIONS	3,099	2,979	3,004	3,600	3,600
MEDICARE	725	697	703	900	900
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	80,600	74,700	83,527	83,700	73,600
TOTAL BENEFITS	224,176	194,607	186,232	198,500	205,800
TOTAL PERSONAL SERVICES	281,176	250,607	243,232	255,500	262,800
OPERATING EXPENDITURES					
PROFESSIONAL	11,970	2,568	162	12,000	12,000
TECHNICAL	-	2,208	6,624	-	6,900
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	6,336	7,118	11,000	11,000
ADVERTISING	1,862	229	399	2,600	2,600
PRINTING & BINDING	175	4,522	6,144	5,000	5,000
TRAVEL	8,511	12,605	6,858	16,300	16,300
DUES & FEES	426	-	5,024	6,000	11,000
EDUCATION & TRAINING	7,114	8,685	7,244	9,300	9,300
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	2,220	3,571	1,360	3,000	3,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	3,144	4,843	4,358	5,600	5,600
BOOKS AND PERIODICALS	-	-	-	700	700
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	1,438	3,901	-	2,000	2,000
TECHNOLOGY EQUIPMENT	991	2,848	5,340	2,000	2,000
PUBLIC RELATIONS	694,156	195,496	196,015	317,300	263,900
UNIFORMS	615	77	647	1,400	1,400
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	732,622	247,888	247,293	394,200	352,700
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	(556,562)	(498,495)	(490,524)	(649,700)	(615,500)
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	(556,562)	(498,495)	(490,524)	(649,700)	(615,500)
TOTAL EXPENDITURES	\$ 457,237	\$ -	\$ -	\$ -	\$ -

General Fund Administration



Statement of Purpose

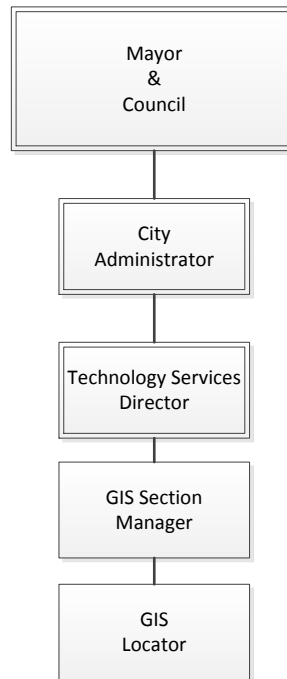
The City Administrator, who works for and at the pleasure of the Mayor and the City Council, carries out their policy direction, and provides overall supervision of the City's operations. The City Administrator is responsible for translating the City Council's goals into budgetary priorities. The City 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	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ 228,845	\$ 195,178	\$ 179,980	\$ 228,800	\$ 224,500
OVERTIME	5,473	5,556	795	200	200
TOTAL SALARIES	234,318	200,734	180,775	229,000	224,700
BENEFITS					
GROUP INSURANCE	34,157	22,826	7,754	21,100	46,800
SOCIAL SECURITY (FICA) CONTRIBUTIONS	13,920	12,037	10,928	13,500	13,500
MEDICARE	3,255	2,816	2,555	3,200	3,200
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	46,174	42,662	35,797	47,800	42,100
TOTAL BENEFITS	97,505	80,341	57,035	85,600	105,600
TOTAL PERSONAL SERVICES	331,823	281,075	237,810	314,600	330,300
OPERATING EXPENDITURES					
PROFESSIONAL	76,257	73,401	77,872	138,000	138,000
TECHNICAL	1,504	3,769	2,750	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	10,000
CLEANING SERVICES	452	654	480	1,000	1,000
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	1,862	1,940	-	-	-
GENERAL REPAIRS & MAINT.	-	428	19,806	15,500	16,600
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	1,635	966	478	1,000	1,500
RENTAL OF LAND & BUILDINGS	1,357	2,531	6,476	-	-
RENTAL OF EQUIPMENT	8,681	11,524	4,237	6,000	6,000
INS. OTHER THAN EMP BENEFIT	300,146	265,926	336,188	306,400	385,000
COMMUNICATIONS	109,005	120,109	132,912	133,400	132,500
ADVERTISING	3,594	4,709	4,160	17,700	17,700
PRINTING & BINDING	-	875	2,035	1,000	1,000
TRAVEL	5,158	9,204	2,689	8,900	8,900
DUES & FEES	13,191	28,427	14,387	17,200	17,200
EDUCATION & TRAINING	2,765	2,402	2,116	9,500	9,500
LICENSES & FEES	6,289	8,265	-	-	-
GENERAL SUPPLIES/MATERIALS	13,774	10,653	8,372	20,700	15,200
UTILITIES	-	-	-	-	-
GASOLINE	604	767	292	-	300
FOOD	2,778	964	1,187	3,600	3,600
BOOKS AND PERIODICALS	-	-	-	500	500
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	4,103	29,721	5,089	6,500	6,500
TECHNOLOGY EQUIPMENT	7,481	7,248	1,288	7,400	7,400
PUBLIC RELATIONS	2,486	5,147	2,762	11,000	11,000
UNIFORMS	60	45	-	700	700
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	563,184	589,672	625,576	706,000	790,100
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	20,754	-	-	-
BUILDINGS	-	-	59,422	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	20,754	59,422	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	54,643	46,759	-	-	-
INTEREST	2,217	623	-	-	-
TOTAL DEBT SERVICE	56,859	47,383	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	(951,866)	(938,884)	(922,808)	(1,020,600)	(1,120,400)
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	(951,866)	(938,884)	(922,808)	(1,020,600)	(1,120,400)
TOTAL EXPENDITURES	\$ (0)	\$ -	\$ -	\$ -	\$ -

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.

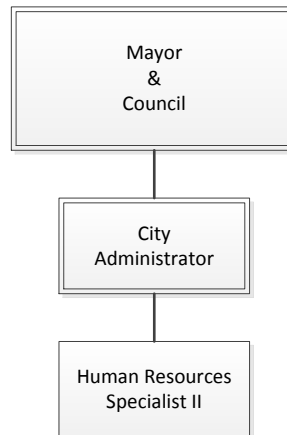
Program Objectives

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	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	75,801	\$ 80,000	\$ 82,000
OVERTIME	-	-	231	1,800	3,700
TOTAL SALARIES	-	-	76,032	81,800	85,700
BENEFITS					
GROUP INSURANCE	-	-	20,884	23,300	21,900
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	4,358	5,000	5,300
MEDICARE	-	-	1,019	1,200	1,300
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	23,865	23,900	21,000
TOTAL BENEFITS	-	-	50,126	53,400	49,500
TOTAL PERSONAL SERVICES	-	-	126,158	135,200	135,200
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	2,680	4,200	4,600
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	2,500	2,500
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	2,500	2,500
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	912	1,000	800
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	200	200
TRAVEL	-	-	205	500	500
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	3,600	17,000	17,000
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	3,174	8,000	8,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	1,160	6,000	6,000
FOOD	-	-	126	500	500
BOOKS AND PERIODICALS	-	-	-	200	200
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	10,500	10,500
TECHNOLOGY EQUIPMENT	-	-	2,710	5,000	5,000
PUBLIC RELATIONS	-	-	-	-	100
UNIFORMS	-	-	254	800	800
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	14,820	58,900	59,200
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	(140,977)	(194,100)	(194,400)
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	(140,977)	(194,100)	(194,400)
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -

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.

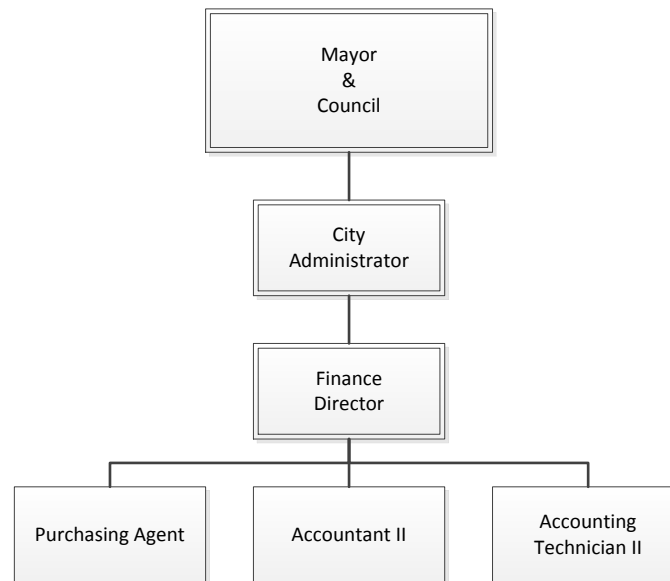
Program Objectives

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	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ 110,669	\$ 69,143	\$ 57,895	\$ 79,300	\$ 86,200
OVERTIME	2,205	2,331	282	3,800	-
TOTAL SALARIES	112,874	71,474	58,178	83,100	86,200
BENEFITS					
GROUP INSURANCE	9,991	6,621	132,520	19,600	21,400
SOCIAL SECURITY (FICA) CONTRIBUTIONS	6,924	4,346	3,436	5,100	5,300
MEDICARE	1,619	1,016	804	1,200	1,300
RETIREMENT CONTRIBUTION	1,299,838	1,337,733	1,346,256	1,380,000	1,201,800
TUITION REIMBURSEMENTS	3,850	4,700	3,000	16,000	16,000
WORKERS' COMPENSATION	161,330	185,977	203,320	230,000	230,000
OTHER EMPLOYEE BENEFITS	(1,630,306)	(1,648,615)	(1,816,188)	(1,859,900)	(1,677,200)
TOTAL BENEFITS	(146,754)	(108,222)	(126,852)	(208,000)	(201,400)
TOTAL PERSONAL SERVICES	(33,881)	(36,748)	(68,675)	(124,900)	(115,200)
OPERATING EXPENDITURES					
PROFESSIONAL	2,689	1,400	34,381	75,000	62,000
TECHNICAL	6,250	5,166	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	390	340	336	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	574	-	-	-
RENTAL OF EQUIPMENT	2,461	2,525	2,285	-	-
INS, OTHER THAN EMP BENEFIT	5,000	5,361	13,995	18,000	18,000
COMMUNICATIONS	493	316	148	400	500
ADVERTISING	1,694	874	5,181	4,000	5,000
PRINTING & BINDING	19	-	-	1,000	1,000
TRAVEL	323	233	-	3,200	5,400
DUES & FEES	259	326	754	1,300	900
EDUCATION & TRAINING	2,749	1,971	1,534	3,900	4,100
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	4,673	3,588	4,578	3,800	4,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	328	263	236	800	1,000
BOOKS AND PERIODICALS	1,595	697	957	1,200	1,000
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	525	12,483	2,346	2,000	2,000
TECHNOLOGY EQUIPMENT	4,433	632	921	2,000	2,000
PUBLIC RELATIONS	-	-	1,024	8,000	8,000
UNIFORMS	-	-	-	300	300
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	33,880	36,750	68,675	124,900	115,200
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	\$ (0)	\$ 1	\$ 0	\$ -	\$ -

General Fund

Finance



Statement of Purpose

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

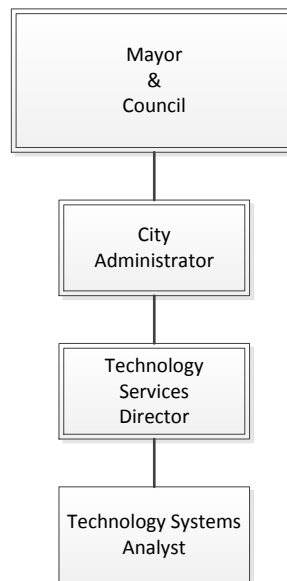
Primary functions include accounting, budgeting, managing and investing cash, managing debt, paying invoices, executing payroll, billing receivables, and collections (utilities, business licenses, taxes, hotel/motel taxes, miscellaneous). The department is responsible for the financial reporting, and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

Program Objectives

1. Prepare the FY 2014-15 Comprehensive Annual Financial Report (CAFR) in a format that qualifies for submittal to the Government Finance Officer's Association (GFOA) Certificate of Achievement in Financial Reporting program.
2. Prepare the FY 2016-17 adopted budget document in a format that qualifies for submittal to the GFOA Distinguished Budget Award program.
3. Prepare the FY 2014-15 Citizens' Report in a format that qualifies for submittal to the GFOA Popular Annual Financial Report (PAFR) program.
4. Provide monthly financial information to the City Council, City Administrator, and Department Heads as a tool for responsible decisions.

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ 171,918	\$ 198,964	\$ 226,890	\$ 262,400	\$ 304,600
OVERTIME	941	-	-	-	-
TOTAL SALARIES	172,859	198,964	226,890	262,400	304,600
BENEFITS					
GROUP INSURANCE	28,783	31,834	37,644	42,900	63,200
SOCIAL SECURITY (FICA) CONTRIBUTIONS	10,175	11,601	13,175	16,000	18,900
MEDICARE	2,379	2,714	3,081	3,800	4,400
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	34,500	32,000	35,773	47,800	52,600
TOTAL BENEFITS	75,837	78,148	89,673	110,500	139,100
TOTAL PERSONAL SERVICES	248,696	277,112	316,563	372,900	443,700
OPERATING EXPENDITURES					
PROFESSIONAL	35,575	44,445	34,235	55,000	55,000
TECHNICAL	1,492	139	2,938	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	2,295	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	3,383	2,653	2,096	3,100	1,700
ADVERTISING	803	665	1,303	1,000	1,300
PRINTING & BINDING	1,390	1,365	1,913	2,200	2,000
TRAVEL	5,923	4,226	2,867	6,000	6,000
DUES & FEES	70,009	76,905	88,680	75,000	93,000
EDUCATION & TRAINING	3,065	3,923	9,075	6,000	8,100
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	4,000	3,207	3,829	4,000	4,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	976	720	981	2,000	2,000
BOOKS AND PERIODICALS	-	159	-	200	200
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	16,556	94	-	-
TECHNOLOGY EQUIPMENT	8,577	4,090	2,806	3,200	5,900
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	172	600	800
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	135,193	161,348	150,987	158,300	180,000
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	(383,888)	(438,459)	(467,550)	(531,200)	(623,700)
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	(383,888)	(438,459)	(467,550)	(531,200)	(623,700)
TOTAL EXPENDITURES	\$ 1	\$ -	\$ -	\$ -	\$ -

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.

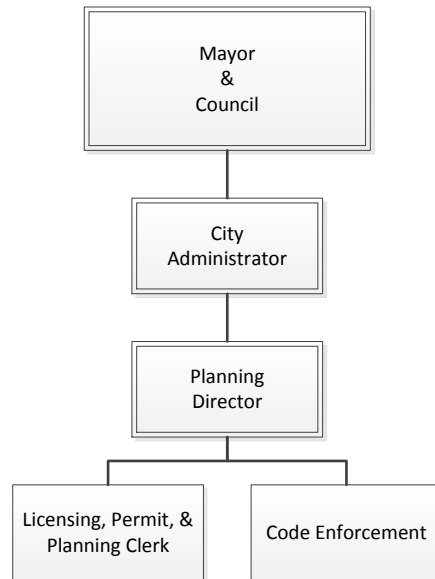
Program Objectives

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	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ 130,323	\$ 206,123	\$ 134,954	\$ 113,300	\$ 111,900
OVERTIME	520	1,010	36	-	-
TOTAL SALARIES	130,842	207,133	134,990	113,300	111,900
BENEFITS					
GROUP INSURANCE	20,482	55,027	20,316	19,500	21,500
SOCIAL SECURITY (FICA) CONTRIBUTIONS	7,914	11,861	8,017	6,900	6,900
MEDICARE	1,851	2,774	1,875	1,600	1,600
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	57,600	42,700	23,865	23,900	21,000
TOTAL BENEFITS	87,846	112,362	54,073	51,900	51,000
TOTAL PERSONAL SERVICES	218,689	319,495	189,063	165,200	162,900
OPERATING EXPENDITURES					
PROFESSIONAL	500	-	3,600	65,000	65,000
TECHNICAL	79,638	64,611	189,163	220,000	213,000
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	169	75	-	-	-
GENERAL REPAIRS & MAINT.	-	25	439	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	719	1,500	1,500
RENTAL OF LAND & BUILDINGS	-	574	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	5,085	6,489	7,990	5,100	5,100
ADVERTISING	-	-	1,502	300	300
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	1,466	-	5,000	5,000
DUES & FEES	10,576	10,453	11,038	800	800
EDUCATION & TRAINING	803	7,885	4,571	7,000	1,900
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	10,245	6,911	3,191	7,000	7,000
UTILITIES	-	-	-	-	-
GASOLINE	183	2,166	173	1,000	1,000
FOOD	-	144	48	500	500
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	3,045	68,036	7,262	15,000	15,000
TECHNOLOGY EQUIPMENT	11,589	31,601	40,263	115,000	115,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	895	350	500	300
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	121,833	201,330	270,308	443,700	431,400
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	186,024	143,456	-	140,000	70,000
TOTAL CAPITAL OUTLAY	186,024	143,456	-	140,000	70,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	(526,547)	(664,282)	(459,371)	(748,900)	(664,300)
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	(526,547)	(664,282)	(459,371)	(748,900)	(664,300)
TOTAL EXPENDITURES	\$ (1)	\$ -	\$ -	\$ -	\$ -

General Fund

Planning, Licensing & Permitting



Statement of Purpose

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

Program Objectives

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

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ 193,309	\$ 120,889	\$ 123,357	\$ 127,500	\$ 198,500
OVERTIME	2,722	1,240	1,150	1,200	3,000
TOTAL SALARIES	196,031	122,129	124,508	128,700	201,500
BENEFITS					
GROUP INSURANCE	23,359	6,497	6,564	6,900	37,600
SOCIAL SECURITY (FICA) CONTRIBUTIONS	11,691	7,459	7,606	7,900	12,500
MEDICARE	2,734	1,744	1,779	1,900	2,900
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	23,000	21,400	23,865	23,900	42,100
TOTAL BENEFITS	60,783	37,100	39,814	40,600	95,100
TOTAL PERSONAL SERVICES	256,815	159,229	164,322	169,300	296,600
OPERATING EXPENDITURES					
PROFESSIONAL	13,725	33,750	24,400	25,000	65,000
TECHNICAL	6,583	16,945	-	64,000	20,000
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	330	401	396	400	400
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	1,364	210	-	-	-
GENERAL REPAIRS & MAINT.	-	13	6,726	8,000	9,300
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	439	-	195	3,000	3,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	2,461	2,525	2,285	3,000	3,000
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	2,380	1,181	1,179	1,200	2,700
ADVERTISING	1,322	2,954	2,687	3,000	3,000
PRINTING & BINDING	146	-	203	400	300
TRAVEL	171	-	585	700	700
DUES & FEES	125	37	630	500	600
EDUCATION & TRAINING	2,400	575	1,204	500	6,000
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	5,104	3,860	3,239	4,000	4,000
UTILITIES	-	-	-	-	-
GASOLINE	3,175	557	126	400	3,500
FOOD	48	46	72	600	600
BOOKS AND PERIODICALS	-	-	460	500	500
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	4,163	-	-	3,000	3,000
TECHNOLOGY EQUIPMENT	5,171	360	360	1,000	4,800
PUBLIC RELATIONS	-	-	-	100	100
UNIFORMS	1,627	1,005	1,209	1,100	1,600
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	50,732	64,418	45,957	120,400	132,100
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	13,522	7,500	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	13,522	7,500	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	36,211	33,958	22,482	19,900	27,100
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	36,211	33,958	22,482	19,900	27,100
TOTAL EXPENDITURES	\$ 357,280	\$ 265,105	\$ 232,760	\$ 309,600	\$ 455,800

General Fund

Housing & Development (GICH)

Statement of Purpose

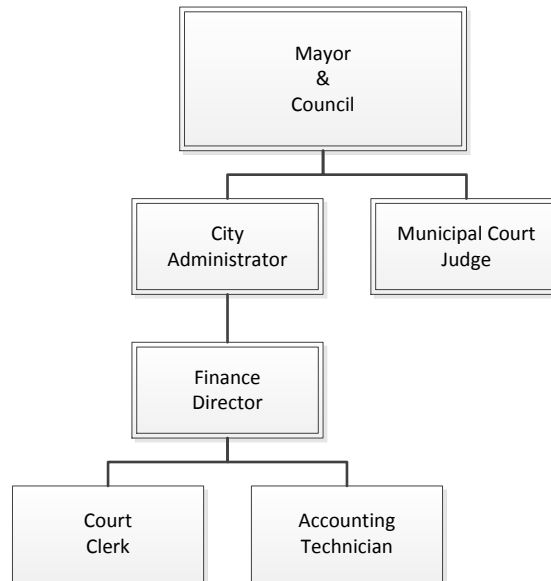
The Georgia Initiative for Community Housing (GICH) is a program sponsored by the University of Georgia, the Georgia Municipal Association, Department of Community Affairs and others. The purpose and goal of this program, quite simply, is to improve the quality and quantity of affordable housing, which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

Program Objectives

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

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	421	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	183	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	2,485	688	-	5,000	5,000
DUES & FEES	-	5,000	3,000	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	345	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	364	143	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	90,000	79,736	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	3,271	96,360	82,737	5,000	5,000
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	934	8,846	300	300
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	934	8,846	300	300
TOTAL EXPENDITURES	\$ 3,271	\$ 97,294	\$ 91,583	\$ 5,300	\$ 5,300

General Fund Municipal Court



Statement of Purpose

Our Strategic Mission is to flawlessly execute the legal processes related to enforcing city ordinances and traffic laws and to coordinate our efforts with other agencies within the criminal justice system. Provide court administration to guarantee that all persons coming before the Court are treated equally and have protected rights afforded them under the United States Constitution, the Georgia Constitution, and applicable ordinances and statutes.

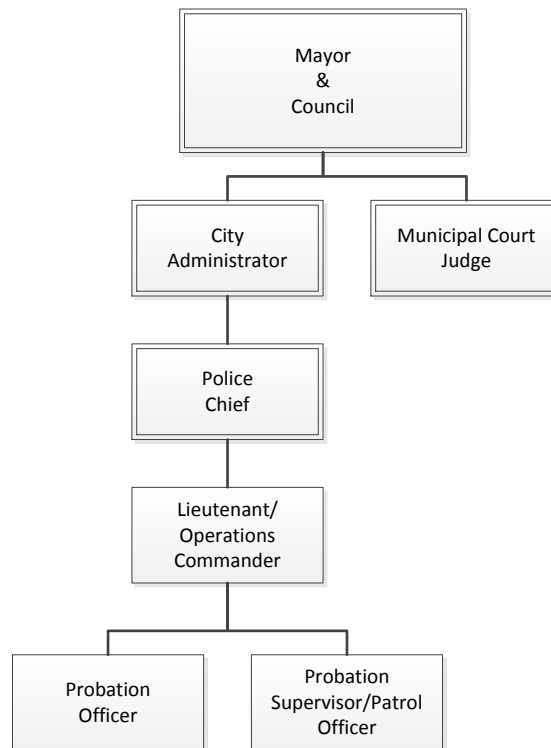
Program Objectives

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

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ 52,573	\$ 76,101	\$ 62,015	\$ 68,800	\$ 54,900
OVERTIME	1,396	5,982	2,745	5,100	4,000
TOTAL SALARIES	53,969	82,083	64,761	73,900	58,900
BENEFITS					
GROUP INSURANCE	5,329	18,106	15,096	14,500	18,200
SOCIAL SECURITY (FICA) CONTRIBUTIONS	3,325	4,732	3,750	4,500	3,600
MEDICARE	778	1,106	877	1,100	900
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	34,500	21,400	23,865	23,900	15,800
TOTAL BENEFITS	43,932	45,345	43,588	44,000	38,500
TOTAL PERSONAL SERVICES	97,901	127,427	108,349	117,900	97,400
OPERATING EXPENDITURES					
PROFESSIONAL	43,038	29,948	51,816	51,600	51,600
TECHNICAL	4,011	4,523	5,138	5,700	6,900
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	210	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	347	16	120	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	111	500	1,546	1,000	1,000
DUES & FEES	-	107	37	100	100
EDUCATION & TRAINING	375	713	1,110	2,000	2,000
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	1,197	925	888	2,000	2,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	48	124	500	500
BOOKS AND PERIODICALS	-	-	84	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	3,589	-	-	-
TECHNOLOGY EQUIPMENT	1,715	2,437	392	3,000	3,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	95	300	300
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	50,793	42,805	61,561	66,200	67,400
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	25,010	18,166	12,600	10,400
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	25,010	18,166	12,600	10,400
TOTAL EXPENDITURES	\$ 148,694	\$ 195,243	\$ 188,076	\$ 196,700	\$ 175,200

General Fund

Probation



Statement of Purpose

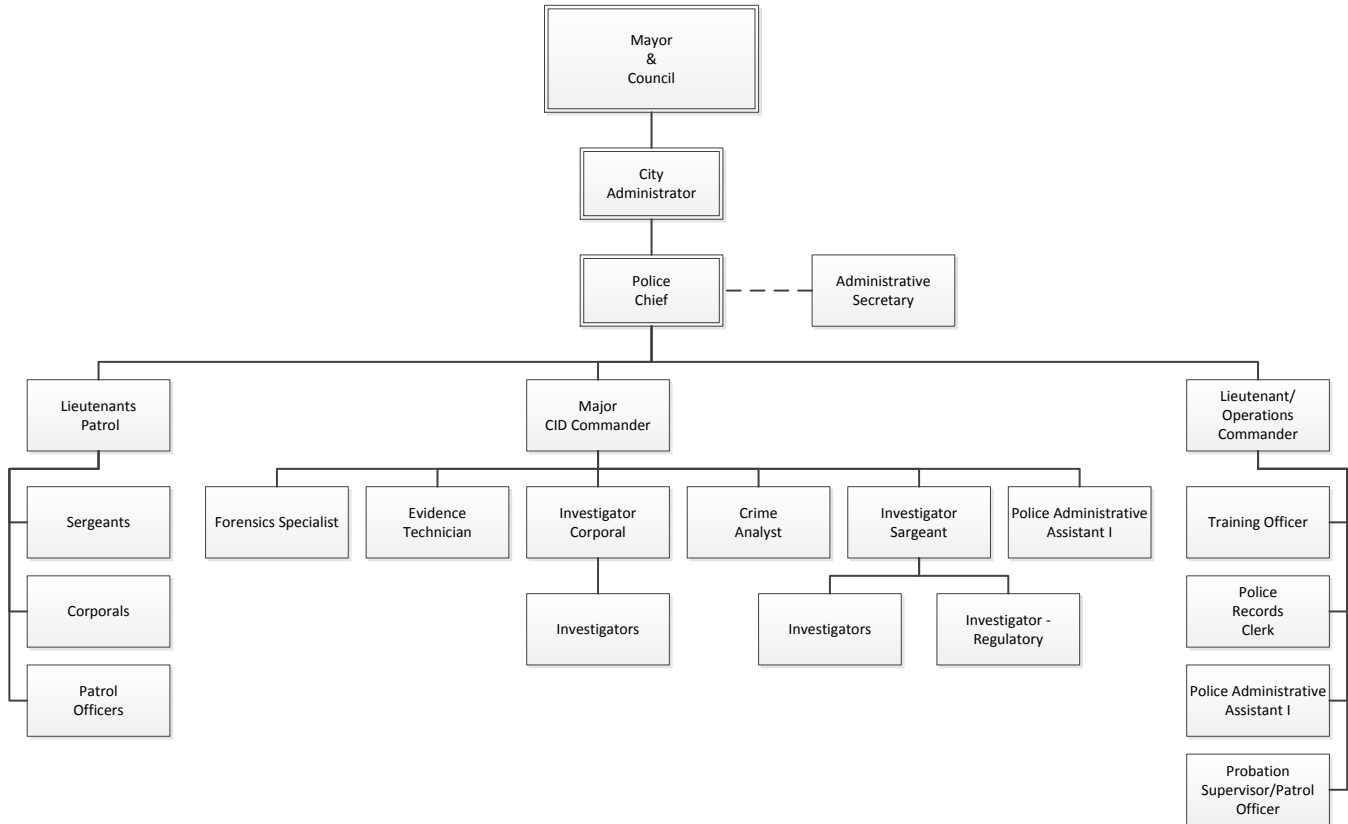
Provide evaluation, investigation, and supervision services for persons within the jurisdiction of the courts; and collect the fines and fees applicable to these persons.

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	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ 32,522	\$ 32,852	\$ 33,028	\$ 34,200	\$ 49,800
OVERTIME	2,360	2,774	2,086	2,500	5,100
TOTAL SALARIES	34,882	35,626	35,114	36,700	54,900
BENEFITS					
GROUP INSURANCE	5,821	5,561	5,299	5,700	14,500
SOCIAL SECURITY (FICA) CONTRIBUTIONS	2,157	2,192	2,155	2,300	3,400
MEDICARE	504	513	503	600	800
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	11,500	10,700	11,932	12,000	10,500
TOTAL BENEFITS	19,982	18,966	19,890	20,600	29,200
TOTAL PERSONAL SERVICES	54,864	54,592	55,004	57,300	84,100
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	400	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	318	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	140	-	3,000	3,000
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	75	500	500
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	100	100
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	1,518	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	2,000	2,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	1,976	475	5,600	5,600
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	22,958	8,311	5,932	4,300	5,700
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	22,958	8,311	5,932	4,300	5,700
TOTAL EXPENDITURES	\$ 77,822	\$ 64,879	\$ 61,411	\$ 67,200	\$ 95,400

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.

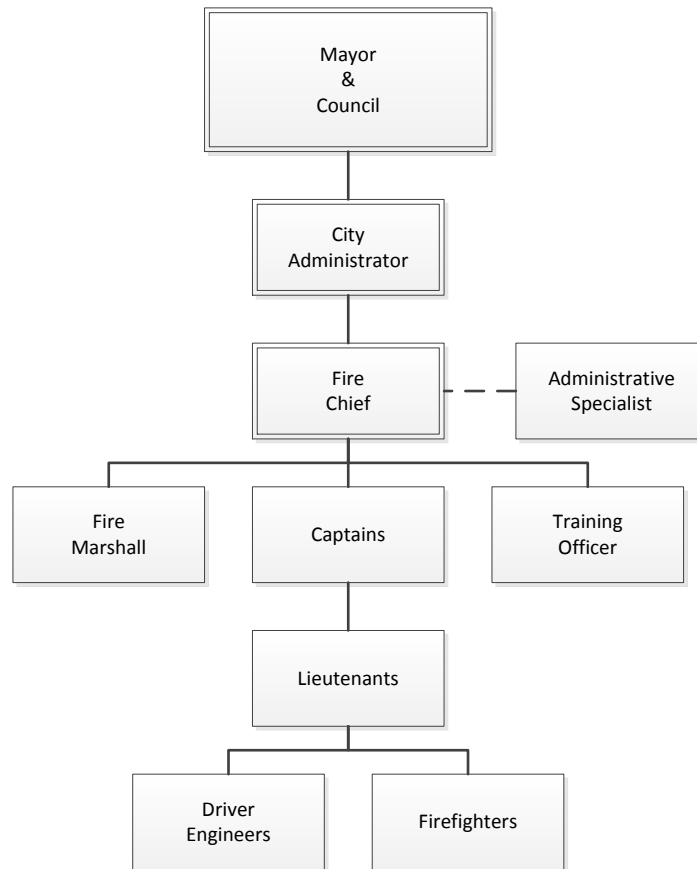
Program Objectives

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	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ 1,697,679	\$ 1,835,219	\$ 1,946,439	\$ 2,208,500	\$ 2,174,500
OVERTIME	159,387	132,212	95,238	189,400	183,200
TOTAL SALARIES	1,857,066	1,967,430	2,041,677	2,397,900	2,357,700
BENEFITS					
GROUP INSURANCE	332,193	357,512	405,352	450,500	594,200
SOCIAL SECURITY (FICA) CONTRIBUTIONS	109,798	115,607	119,795	146,200	142,700
MEDICARE	25,678	27,038	28,016	34,200	33,400
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	460,700	474,700	548,926	621,400	531,300
TOTAL BENEFITS	928,370	974,857	1,102,090	1,252,300	1,301,600
TOTAL PERSONAL SERVICES	2,785,436	2,942,287	3,143,767	3,650,200	3,659,300
OPERATING EXPENDITURES					
PROFESSIONAL	4,899	104,977	76,524	210,100	11,800
TECHNICAL	37,368	44,229	150	-	26,500
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	7,243	16,842	-	10,000
CLEANING SERVICES	1,050	1,140	848	800	800
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	102,312	119,376	-	-	-
GENERAL REPAIRS & MAINT.	-	2	68,145	53,000	56,900
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	10,630	11,678	124,292	100,500	122,100
RENTAL OF LAND & BUILDINGS	10,800	12,735	20,379	3,000	3,000
RENTAL OF EQUIPMENT	6,865	7,058	8,231	8,800	8,800
INS. OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	42,446	44,056	43,204	42,300	30,400
ADVERTISING	225	-	-	500	500
PRINTING & BINDING	3,488	2,436	3,062	3,000	4,000
TRAVEL	3,884	4,014	5,605	10,000	10,000
DUES & FEES	2,496	3,703	2,702	3,500	3,000
EDUCATION & TRAINING	4,357	7,527	7,808	10,000	10,000
LICENSES & FEES	-	-	21	-	500
GENERAL SUPPLIES/MATERIALS	20,997	20,723	21,590	27,000	27,000
UTILITIES	-	-	5,937	6,600	5,300
GASOLINE	111,209	136,544	143,995	145,200	145,200
FOOD	3,287	5,464	5,670	9,000	9,000
BOOKS AND PERIODICALS	853	909	96	2,000	1,500
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	13,915	59,933	16,013	20,800	33,600
TECHNOLOGY EQUIPMENT	27,925	33,927	34,836	19,700	25,500
PUBLIC RELATIONS	-	-	-	-	1,500
UNIFORMS	25,590	22,254	30,924	30,000	30,000
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	7,867	7,335	7,935	8,000	12,000
PRISONER MAINTENANCE	15,277	3,950	4,476	12,000	10,000
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	457,740	661,212	649,284	725,800	598,900
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	16,845	76,000	65,000
VEHICLES	81,519	79,785	244,333	360,000	261,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	15,000	15,000
TOTAL CAPITAL OUTLAY	81,519	79,785	261,178	451,000	341,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	175,269	149,983	-	-	-
INTEREST	7,110	1,999	-	-	-
TOTAL DEBT SERVICE	182,379	151,983	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	365,772	527,955	405,537	327,100	291,100
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	365,772	527,955	405,537	327,100	291,100
TOTAL EXPENDITURES	\$ 3,872,847	\$ 4,363,222	\$ 4,459,766	\$ 5,154,100	\$ 4,890,300

General Fund

Fire



Statement of Purpose

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

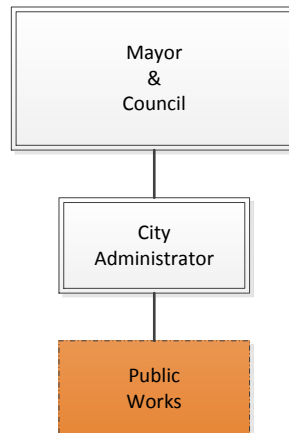
Program Objectives

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

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ 1,099,328	\$ 1,165,611	\$ 1,188,851	\$ 1,309,500	\$ 1,444,800
OVERTIME	60,472	55,364	54,982	82,700	96,100
TOTAL SALARIES	1,159,800	1,220,975	1,243,833	1,392,200	1,540,900
BENEFITS					
GROUP INSURANCE	235,032	249,001	252,887	273,800	351,500
SOCIAL SECURITY (FICA) CONTRIBUTIONS	68,183	71,481	73,137	83,600	95,200
MEDICARE	15,946	16,718	17,104	19,700	22,300
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	276,400	266,900	298,312	322,600	331,400
TOTAL BENEFITS	595,560	604,100	641,439	699,700	800,400
TOTAL PERSONAL SERVICES	1,755,361	1,825,075	1,885,273	2,091,900	2,341,300
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	800	800
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	10,812	16,585	-	-	-
GENERAL REPAIRS & MAINT.	-	663	102,467	56,900	51,700
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	15,408	11,769	34,370	25,600	25,600
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	1,663	2,525	2,285	2,400	2,800
INS. OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	3,542	2,961	4,086	6,200	6,800
ADVERTISING	-	50	-	-	-
PRINTING & BINDING	119	27	-	300	300
TRAVEL	417	823	739	1,600	4,000
DUES & FEES	503	462	645	500	500
EDUCATION & TRAINING	1,736	5,569	5,931	7,400	5,900
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	24,132	23,588	25,967	31,300	29,200
UTILITIES	-	-	-	-	-
GASOLINE	13,469	15,888	17,214	16,100	17,500
FOOD	1,073	2,757	2,935	4,000	2,100
BOOKS AND PERIODICALS	162	96	266	600	600
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	25,836	28,043	9,307	20,500	15,500
TECHNOLOGY EQUIPMENT	1,627	1,755	1,216	16,700	16,700
PUBLIC RELATIONS	-	-	-	-	3,600
UNIFORMS	6,923	7,281	5,964	11,700	16,700
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	12,764	12,210	10,734	18,700	18,700
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	120,184	133,054	224,126	221,300	219,000
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	13,715	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	10,000	20,000
VEHICLES	-	-	503,982	-	225,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	13,715	-	503,982	10,000	245,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	82,118	84,638	102,352	131,800	100,800
INTEREST	18,659	15,424	17,216	20,300	16,300
TOTAL DEBT SERVICE	100,777	100,062	119,568	152,100	117,100
ALLOCATION					
INDIRECT COST ALLOCATION	213,632	289,365	227,368	170,100	185,000
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	213,632	289,365	227,368	170,100	185,000
TOTAL EXPENDITURES	\$ 2,203,669	\$ 2,347,556	\$ 2,960,318	\$ 2,645,400	\$ 3,107,400

General Fund

Public Works



Statement of Purpose

Assure safe operation of the City's street system. This department's primary functions are installation and maintenance of street and traffic signs, maintenance of off-street paths, installation and maintenance of pavement markings, and coordination with contractors hired to repair/maintain pavement surfaces. Public Works is also responsible for the City's building and cemetery maintenance.

The Roads program is also involved in various efforts associated with public rights-of-way, such as:

- Management of City signs.
- Maintenance of guardrails, bikeways and pedestrian paths.
- Maintenance of all publicly owned parking areas.
- Maintenance of street trees, litter control and vegetation control.
- Installation of handicapped accessible ramps at intersections.
- Sanding streets during inclement weather.
- Graffiti removal.

Program Objectives

1. Effective, efficient maintenance of road surfaces and signage through a systematic approach that quickly corrects damaged signs and roadway/pathway surfaces, including maintaining clear markings on roadways and crosswalks to promote safety.
2. Effective, efficient maintenance of road rights-of-way resulting in an attractive community free of sign clutter and obstructions to traffic flow.

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ 629,054	\$ 570,958	\$ 385,908	\$ -	\$ -
OVERTIME	13,040	10,922	8,550	-	-
TOTAL SALARIES	642,094	581,880	394,458	-	-
BENEFITS					
GROUP INSURANCE	147,711	140,526	104,317	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	38,609	34,575	23,338	-	-
MEDICARE	9,030	8,087	5,458	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	241,800	189,860	178,987	-	-
TOTAL BENEFITS	437,150	373,048	312,099	-	-
TOTAL PERSONAL SERVICES	1,079,244	954,928	706,557	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	6,469	63,809	532,664	1,455,000	1,497,600
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	1,250	5,258	6,085	-	10,000
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	22,043	10,569	12,022	20,000	20,000
FLEET MAINTENANCE	70,230	66,832	-	-	-
GENERAL REPAIRS & MAINT.	128,702	1,766	46,352	23,400	19,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	13,300	13,614	30,797	104,000	90,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	509	185	-	-	-
INS, OTHER THAN EMP BENEFIT	1,674	-	-	-	-
COMMUNICATIONS	5,407	6,656	4,105	-	-
ADVERTISING	270	-	-	-	-
PRINTING & BINDING	212	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	117	190	850	-	2,500
EDUCATION & TRAINING	1,716	917	119	-	-
LICENSES & FEES	-	-	21	-	-
GENERAL SUPPLIES/MATERIALS	32,208	17,073	18,301	10,000	10,000
UTILITIES	318,154	313,739	321,069	331,100	345,600
GASOLINE	62,458	59,285	35,183	-	-
FOOD	44	(13)	685	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	10,727	5,692	1,258	-	5,000
TECHNOLOGY EQUIPMENT	1,932	422	410	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	10,418	6,567	3,625	-	-
UTILITY SUPPLY	129,616	88,170	57,966	309,000	309,000
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	817,455	660,729	1,071,513	2,252,500	2,308,700
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	222,066	653,184	263,934	300,000	560,000
MACHINERY & EQUIP	-	-	18,412	-	46,600
VEHICLES	26,485	-	126,797	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	248,551	653,184	409,143	300,000	606,600
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	105,161	89,990	-	-	-
INTEREST	4,266	1,200	-	-	-
TOTAL DEBT SERVICE	109,427	91,190	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	214,395	236,960	190,103	175,400	184,500
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	214,395	236,960	190,103	175,400	184,500
TOTAL EXPENDITURES	\$ 2,469,072	\$ 2,596,991	\$ 2,377,317	\$ 2,727,900	\$ 3,099,800

General Fund

Facilities Maintenance

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

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	29,260	23,535	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	10,285	-	-	-
GENERAL REPAIRS & MAINT.	89,678	143,425	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	3,032	8,857	-	-	-
UTILITIES	211,581	234,384	-	-	-
GASOLINE	-	-	-	-	-
FOOD	300	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	3,814	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	337,666	420,485	-	-	-
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	(337,665)	(420,485)	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	(337,665)	(420,485)	-	-	-
TOTAL EXPENDITURES	\$ 1	\$ -	\$ -	\$ -	\$ -

General Fund

Positions by Department

	Approved FY 2012	Approved FY 2013	Approved FY 2014	Approved FY 2015	Requested FY 2016
<u>Administration</u>					
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	-	-	-	-
Records Clerk	-	-	1.00	1.00	1.00
Purchasing Director/Treasurer	0.75	0.75	-	-	-
Receptionist/Clerical	-	1.00	-	-	-
Marketing & Media Relations Specialist	-	-	-	1.00	1.00
Total	<u>3.75</u>	<u>3.75</u>	<u>3.00</u>	<u>4.00</u>	<u>4.00</u>
<u>GIS</u>					
GIS Section Manager	-	-	1.00	1.00	1.00
GIS Field Technician II	-	-	-	-	1.00
GIS Locator	-	-	2.00	1.00	-
Total	<u>-</u>	<u>-</u>	<u>3.00</u>	<u>2.00</u>	<u>2.00</u>
<u>Human Resources</u>					
Human Resources Director	1.00	-	-	-	-
Human Resources Specialist II	1.00	1.00	1.00	2.00	2.00
Records Clerk	1.00	1.00	1.00	-	-
Safety & Loss Coordinator	1.00	-	-	-	-
Total	<u>4.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
<u>Finance</u>					
Finance Director	1.00	1.00	1.00	1.00	1.00
Finance & Audit Manager	-	1.00	1.00	1.00	-
Accountant II/Accountant I	-	-	-	1.00	2.00
Purchasing Agent	-	1.00	1.00	1.00	1.00
Accountant	2.00	1.00	1.00	-	-
Accounting Technician II	-	-	-	-	1.00
Total	<u>3.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>5.00</u>
<u>Technology Services</u>					
Technology Services Director	1.00	1.00	1.00	1.00	1.00
Operations IT Manager	1.00	-	-	-	-
Technology Systems Analyst	1.00	1.00	1.00	1.00	1.00
GIS Section Manager	-	1.00	-	-	-
GIS Locator	-	2.00	-	-	-
Receptionist/Clerical	1.00	-	-	-	-
Total	<u>4.00</u>	<u>5.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
<u>Planning, Licensing & Permitting</u>					
Planning Director	1.00	1.00	1.00	1.00	1.00
Licensing, Permit, & Planning Clerk	1.00	1.00	1.00	1.00	1.00
Code Enforcement	-	-	-	-	2.00
GIS Section Manager	1.00	-	-	-	-
GIS Locator	1.00	-	-	-	-
Total	<u>4.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>4.00</u>
<u>Municipal Court</u>					
Court Clerk	2.00	2.00	1.00	1.00	1.00
Accounting Technician	-	-	1.00	1.00	0.50
Probation Officer	1.00	1.00	1.00	1.00	1.00
Total	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>2.50</u>

	Approved FY 2012	Approved FY 2013	Approved FY 2014	Approved FY 2015	Requested FY 2016
<u>Police</u>					
Police Administration	7.00	9.00	9.00	8.00	-
Chief of Police	-	-	-	-	1.00
Major/Criminal Investigation Commander	-	-	-	-	1.00
Lieutenant/Operations Commander	-	-	-	-	1.00
Lieutenant	-	-	-	-	2.00
Sergeant	-	-	-	-	3.00
Corporal	-	-	-	-	5.00
Training Officer	-	-	-	-	1.00
Administrative Secretary	-	-	-	-	1.00
Records Secretary	-	-	-	-	1.00
Police Administrative Assistant I	-	-	-	-	2.00
Forensics Specialist	-	-	-	-	1.00
Evidence Technician	-	-	-	-	0.50
Crime Analyst	-	-	-	-	1.00
Investigator Sergeant	-	-	-	-	1.00
Investigator - Regulatory	-	-	-	-	1.00
Investigators	9.00	9.00	9.00	10.00	6.00
Patrol Officer/Probation Supervisor	-	-	-	-	1.00
Police Patrol	27.00	27.75	33.00	32.00	21.00
Code Enforcement	1.00	1.00	1.00	2.00	-
School Resource Officers	3.00	3.00	-	-	-
Jail Transporters	0.50	-	-	-	-
Police Communications	5.00	-	-	-	-
Total	<u>52.50</u>	<u>49.75</u>	<u>52.00</u>	<u>52.00</u>	<u>50.50</u>
<u>Fire</u>					
Fire Administration	4.00	4.00	4.00	4.00	-
Fire Chief	-	-	-	-	1.00
Fire Marshal	-	-	-	-	1.00
Training Officer	-	-	-	-	1.00
Administrative Assistant	-	-	-	-	1.00
Captain	-	-	-	-	3.00
Lieutenant	-	-	-	-	3.00
Driver Engineer	-	-	-	-	9.00
Fire Fighters	21.00	21.00	21.00	25.00	15.00
Part Paid Fire Fighters (21) Note Only	-	-	-	-	-
Total	<u>25.00</u>	<u>25.00</u>	<u>25.00</u>	<u>29.00</u>	<u>34.00</u>
<u>Public Works</u>					
Street Administration	2.00	2.00	2.00	-	-
Street Operations	20.00	21.00	17.00	-	-
Cemetery	3.00	-	-	-	-
Total	<u>25.00</u>	<u>23.00</u>	<u>19.00</u>	<u>-</u>	<u>-</u>
Total General Fund	<u>124.25</u>	<u>117.50</u>	<u>115.00</u>	<u>100.00</u>	<u>106.00</u>

General Fund

Debt Service

	<u>Balances</u> <u>06/30/2015</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>General Fund</u>				
Capital Leases:				
2009 Fire Truck	\$ 183,272	\$ 55,539	\$ 5,940	\$ 61,479
2013 Fire Truck	427,008	45,115	10,283	55,398
Total General Fund	<u>\$ 610,280</u>	<u>\$ 100,654</u>	<u>\$ 16,223</u>	<u>\$ 116,877</u>

General Fund

Capital Outlay

	<u>FY 2016</u>
<u>Information Technology</u>	
Cisco Fiber Switches	\$ 50,000
Digital Sign Server	20,000
Total	<u>\$ 70,000</u>
<u>Police</u>	
(5) Marked Police Vehicles - Fully Loaded	\$ 215,000
Polaris Off Road Vehicle	16,000
Equipped Investigation Vehicle	30,000
Ticket Writers	65,000
(3) Camera Systems for Patrol	15,000
Total	<u>\$ 341,000</u>
<u>Fire</u>	
Rescue Truck	\$ 225,000
Physical Fitness Equipment	10,000
Furniture for Station 1	10,000
Total	<u>\$ 245,000</u>
<u>Public Works</u>	
Paving & Sidewalks	\$ 560,000
(2) Zero Turn Mowers	33,000
Ambusher	8,500
Manhole Saw	5,100
Total	<u>\$ 606,600</u>
General Fund Totals	<u>\$ 1,262,600</u>



Special Revenue Funds



Special Revenue Fund – Television Station

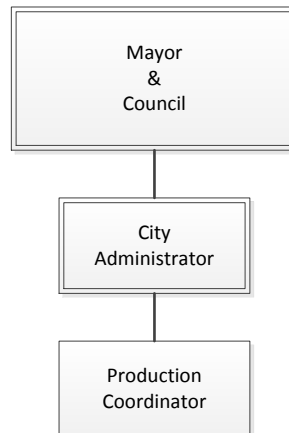
Revenue, Expenditures And Other Sources and Uses Summary

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
REVENUE					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise Fees	106,115	111,730	115,912	110,000	115,000
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	10,000	12,000	12,252	22,500	14,400
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	116,115	123,730	128,164	132,500	129,400
OPERATING EXPENDITURES					
General Government	124,653	84,006	96,701	195,900	144,400
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	124,653	84,006	96,701	195,900	144,400
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	(19,604)	(11,000)	-
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	11,000	-
Cash Reserves	-	-	-	-	-
Transfers In	-	(39,500)	(27,500)	63,400	15,000
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	-	(39,500)	(47,104)	63,400	15,000
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES					
	\$ (8,537)	\$ 223	\$ (15,642)	\$ -	\$ -



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	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ 47,250	\$ 35,261	\$ 35,908	\$ 37,100	\$ 37,600
OVERTIME	703	209	1,145	10,400	800
TOTAL SALARIES	47,954	35,470	37,053	47,500	38,400
BENEFITS					
GROUP INSURANCE	7,761	5,712	5,599	5,800	6,300
SOCIAL SECURITY (FICA) CONTRIBUTIONS	2,965	2,186	2,278	2,300	2,400
MEDICARE	694	512	533	600	600
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	11,500	10,700	-	12,000	10,500
TOTAL BENEFITS	22,919	19,110	8,410	20,700	19,800
TOTAL PERSONAL SERVICES	70,873	54,580	45,464	68,200	58,200
OPERATING EXPENDITURES					
PROFESSIONAL	2,600	2,100	1,600	3,600	7,600
TECHNICAL	15,610	11,413	12,625	29,500	29,500
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	555	338	178	-	-
GENERAL REPAIRS & MAINT.	-	-	16,501	47,900	22,200
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	38	1,100	1,100
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	243	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	429	173	312	1,300	700
ADVERTISING	-	-	-	100	-
PRINTING & BINDING	-	-	-	100	100
TRAVEL	168	224	215	2,000	1,300
DUES & FEES	707	628	392	900	400
EDUCATION & TRAINING	-	-	-	2,000	400
LICENSES & FEES	3,277	3,218	3,218	6,000	6,000
GENERAL SUPPLIES/MATERIALS	1,571	378	131	2,900	1,300
UTILITIES	-	-	-	-	-
GASOLINE	63	-	54	200	400
FOOD	104	86	62	500	-
BOOKS AND PERIODICALS	-	-	-	100	100
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	15,819	109	6,569	16,000	6,100
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	200	400
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	41,146	18,665	41,898	114,400	77,600
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	19,604	11,000	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	19,604	11,000	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	12,634	10,761	9,340	13,300	8,600
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	12,634	10,761	9,340	13,300	8,600
TOTAL EXPENDITURES	\$ 124,653	\$ 84,006	\$ 116,306	\$ 206,900	\$ 144,400

Special Revenue Fund – Television Station Positions

TV Station	Approved FY 2012	Approved FY 2013	Approved FY 2014	Approved FY 2015	Requested FY 2016
Manager	1.00	-	-	-	-
Production Coordinator	1.00	1.00	1.00	1.00	1.00
Entry Level Technician	1.00	-	-	-	-
Total TV Station	3.00	1.00	1.00	1.00	1.00

Special Revenue Fund – Television Station Capital Outlay

No requests for FY 2016

Special Revenue Fund – Police Escrow

Revenue, Expenditures And Other Sources and Uses Summary

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
REVENUE					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	21,092	9,031	7,861	5,000	5,000
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	21,092	9,031	7,861	5,000	5,000
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	1,785	15,043	10,290	5,000	5,000
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	1,785	15,043	10,290	5,000	5,000
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	(22,560)	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	-	(22,560)	-	-	-
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES					
	\$ 19,307	\$ (28,572)	\$ (2,429)	\$ -	\$ -



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	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	8,968	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	1,785	6,075	9,690	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	600	5,000	5,000
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	1,785	15,043	10,290	5,000	5,000
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	22,560	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	22,560	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,785	\$ 37,603	\$ 10,290	\$ 5,000	\$ 5,000

Special Revenue Fund – Festivals

Revenue, Expenditures And Other Sources and Uses Summary

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
REVENUE					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	42,733	33,372	29,185	-	31,100
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	9,210	1,450	6,052	-	20,000
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	51,943	34,822	35,237	-	51,100
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	72,980	69,067	60,141	-	51,100
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	72,980	69,067	60,141	-	51,100
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	22,000	34,245	31,167	-	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	22,000	34,245	31,167	-	-
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES					
	\$ 963	\$ 0	\$ 6,262	\$ -	\$ -



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	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	31,130	28,660	30,222	-	33,300
TECHNICAL	2,750	-	13	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	5,300	14,710	3,565	-	6,300
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	10,913	8,160	9,980	-	6,000
PRINTING & BINDING	-	-	-	-	-
TRAVEL	1,791	1,957	1,645	-	-
DUES & FEES	11,707	11,654	10,866	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	4,545	2,966	2,834	-	5,500
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	1,584	181	367	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	3,260	779	650	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	72,980	69,067	60,141	-	51,100
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	\$ 72,980	\$ 69,067	\$ 60,141	\$ -	\$ 51,100

Special Revenue Fund – Hotel/Motel

Revenue, Expenditures And Other Sources and Uses Summary

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
REVENUE					
Taxes	\$ 71,578	\$ 68,792	\$ 78,631	\$ 68,100	\$ 75,600
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	36	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	71,578	68,792	78,667	68,100	75,600
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	21,457	20,288	22,922	20,900	20,900
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	21,457	20,288	22,922	20,900	20,900
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(28,600)	(47,845)	(43,083)	(47,200)	(54,700)
TOTAL OTHER SOURCES AND (USES)	(28,600)	(47,845)	(43,083)	(47,200)	(54,700)
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES					
	\$ 21,521	\$ 659	\$ 12,662	\$ -	\$ -



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	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	21,457	20,288	22,922	19,500	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	1,400
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	21,457	20,288	22,922	20,900	20,900
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	\$ 21,457	\$ 20,288	\$ 22,922	\$ 20,900	\$ 20,900

Special Revenue Fund – Grant Fund

Revenue, Expenditures And Other Sources and Uses Summary

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
REVENUE					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	129,867	106,350	9,116	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	129,867	106,350	9,116	-	-
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	211,085	177,637	10,124	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	211,085	177,637	10,124	-	-
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	91,150	71,288	-	-	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	91,150	71,288	-	-	-
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES					
	\$ 9,931	\$ 1	\$ (1,007)	\$ -	\$ -



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	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ 110,072	\$ 81,222	\$ -	\$ -	-
OVERTIME	8,671	5,990	-	-	-
TOTAL SALARIES	118,743	87,211	-	-	-
BENEFITS					
GROUP INSURANCE	24,018	16,457	25	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	7,025	5,185	-	-	-
MEDICARE	1,643	1,212	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	34,500	21,400	-	-	-
TOTAL BENEFITS	67,186	44,254	25	-	-
TOTAL PERSONAL SERVICES	185,930	131,466	25	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	58	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	877	368	(38)	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	330	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	72	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	2,426	-	9,162	-	-
TECHNOLOGY EQUIPMENT	-	23,049	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	3,762	23,416	9,124	-	-
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	21,394	22,755	975	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	21,394	22,755	975	-	-
TOTAL EXPENDITURES	\$ 211,085	\$ 177,637	\$ 10,124	\$ -	\$ -

Special Revenue Fund – Grant Fund Positions

<u>Grant Fund</u>	<u>Approved FY 2012</u>	<u>Approved FY 2013</u>	<u>Approved FY 2014</u>	<u>Requested FY 2015</u>	<u>Requested FY 2016</u>
GOHS Police Officers	1.00	0.25	-	-	-
DOJ Police Officers	2.00	2.00	-	-	-
Total Grant Fund	<u>3.00</u>	<u>2.25</u>	<u>-</u>	<u>-</u>	<u>-</u>

Capital Projects Fund – SPLOST 2005



Capital Projects Fund – SPLOST 2005

Revenue, Expenditures And Other Sources and Uses Summary

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
REVENUE					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	513,329	761,335	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	107	-	43	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	513,436	761,335	43	-	-
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	31,363	4,084	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	31,363	4,084	-	-
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	(6,338)	(238,080)	(33,382)	(100,000)	(100,000)
Proceeds From Sale of Assets	15,771	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	100,000	100,000
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	9,434	(238,080)	(33,382)	-	-
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES					
	\$ 522,869	\$ 491,892	\$ (37,423)	\$ -	\$ -



Capital Projects Fund

SPLOST 2005

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

1. Streets
2. Recreation Facilities, Downtown Redevelopment Projects, and Streetscapes
3. Sewer Facilities

Statement of Purpose

To account for the receipt and use of SPLOST proceeds for the approved projects based on the June 21, 2005 referendum and the Intergovernmental Sales Tax Agreement for the Use and Distribution of Proceeds from the 2005 Special Purpose Local Option Sales Tax for Capital Outlay Projects.

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	31,363	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	4,084	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	31,363	4,084	-	-
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	6,338	228,490	33,382	100,000	100,000
MACHINERY & EQUIP	-	9,590	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	6,338	238,080	33,382	100,000	100,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	\$ 6,338	\$ 269,443	\$ 37,466	\$ 100,000	\$ 100,000



Capital Projects Fund – SPLOST 2012



Capital Projects Fund – SPLOST 2012

Revenue, Expenditures And Other Sources and Uses Summary

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
REVENUE					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	868,255	840,000	960,000
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	389	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	-	-	868,644	840,000	960,000
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	-
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	(157,562)	(840,000)	(960,000)
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	-	-	(157,562)	(840,000)	(960,000)
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES					
	\$ -	\$ -	\$ 711,081	\$ -	\$ -



Capital Projects

SPLOST 2012

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

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

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

Statement of Purpose

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

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	-
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	157,562	840,000	960,000
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	157,562	840,000	960,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	157,562	840,000	960,000



Capital Projects Fund – LMIG



Capital Projects Fund – LMIG

Revenue, Expenditures And Other Sources and Uses Summary

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
REVENUE					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	122,824	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	-	-	122,824	-	-
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	158,512	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	158,512	-	-
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	-	-	35,688	-	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	-	-	35,688	-	-
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES					
	\$ -	\$ -	\$ -	\$ -	\$ -



Capital Projects Fund

LMIG

The primary source of revenue is the Georgia Department of Transportation Local Maintenance and Improvement Grant (LMIG). These funds are limited to repaving an approved list of streets to upgrade their current condition.

The City is required to match 30% of the grant because the TSPLOST did not pass in Barrow County. The matching percentage is 10% upon approval of the TSPLOST.

Statement of Purpose

To account for the receipt and use of LMIG proceeds for the approved projects based on project list submitted to the Georgia Department of Transportation by the City of Winder.

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	158,192	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	320	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	158,512	-	-
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	158,512	\$ -	\$ -



Water and Sewer Fund



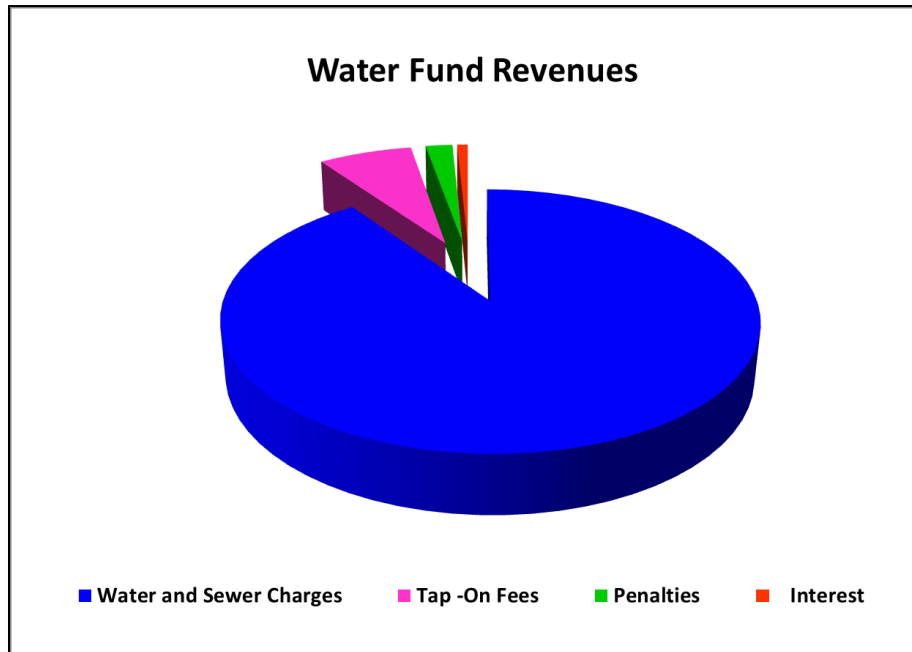
Water Fund

Revenue, Expenditures And Other Sources and Uses Summary

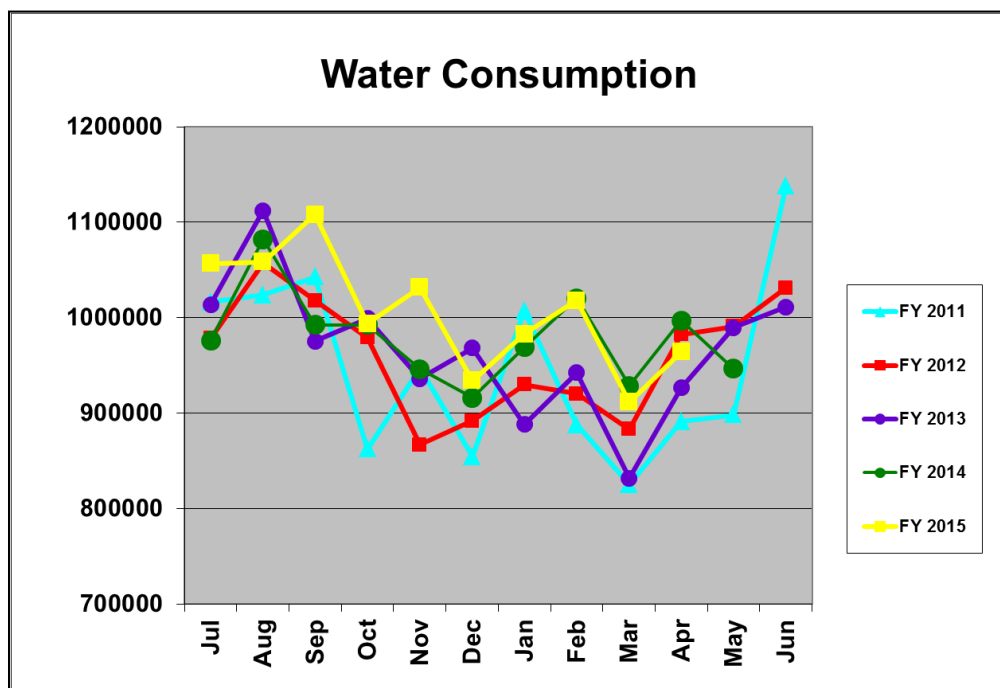
	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
REVENUE					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	170,787	3,427	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	182,056	148,262	163,400	134,000	127,200
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	4,978	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	11,903,874	12,019,791	12,399,240	13,121,400	14,619,400
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	576,305	931,035	1,469,498	640,000	1,122,500
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	279,614	325,447	323,436	321,600	321,600
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	13,112,635	13,427,961	14,360,552	14,217,000	16,190,700
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	10,142,363	10,061,098	10,337,632	8,565,000	10,684,200
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	10,142,363	10,061,098	10,337,632	8,565,000	10,684,200
OTHER SOURCES AND (USES)					
Debt Service	(1,086,576)	(979,031)	(777,220)	(2,609,900)	(2,739,000)
Capital Outlay	-	-	-	(15,235,200)	(16,578,800)
Proceeds From Sale of Assets	5,010	-	2,602	-	-
Proceeds From Rate Increase	924,959	918,319	945,882	750,000	-
Issuance of Debt Instruments	-	-	-	14,485,200	16,578,800
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(2,531,233)	(2,827,400)	(2,550,533)	(3,042,100)	(2,767,500)
TOTAL OTHER SOURCES AND (USES)	(2,687,841)	(2,888,112)	(2,379,269)	(5,652,000)	(5,506,500)
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ 282,432	\$ 478,751	\$ 1,643,651	\$ -	\$ -

Water Fund Revenues

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



The Water and Sewer Fund records revenues and expenditures associated with operation and maintenance of the City’s water and sewer systems. Revenues collected maintain the water system operations, including water supply, treatment, storage, and sewer system operations including wastewater collection and treatment, as well as compliance with EPA and Georgia EPD requirements. Additionally, Water and Sewer Fund revenues are used to fund the general operations of the City including fire, police, streets, and general administration. Charges for services are billed based on actual water consumed. Sewer is billed based on 90% of actual water consumed for customers inside the city and on 100% of actual water consumed for customers outside the city.



During FY 2014, the City hired a consultant to perform a rate study to determine the required water & sewer rates needed to cover the future projects, debt service and annual operation & maintenance costs. Based on the findings of this study, the City implemented new rates that will increase projected revenues during FY 2016.

The City's Current Water & Sewer rates:

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

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

Volume Rate (residential effective 4/1/2015)

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

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

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

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

Large Volume Industrial – Contact City for information

Dedicated Fire Lines

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

4 inch line	\$ 90.95
6 inch line	\$ 101.65
8 inch line	\$ 117.70
10 inch line	\$ 133.75
12 inch line	\$ 133.75

Volume Rate (fire lines)

- No volume fees are implemented for water used to extinguish fires through the dedicated line.
- All other volume usage is set at \$11.50 per 1,000 gallons.

Base Sewer Rates (effective 6/1/2014)

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

Volume Rate (effective 6/1/2014)

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

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

Definitions & Notes

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

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

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

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

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

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

***Transfer Service** – If the utilities are currently connected at the new address there are no fees. In the event that services are disconnected at the new service address there will be a \$25 charge. A customer's deposit can transfer from one address to another. The customer is required to come by the Utility Billing Department, request that service be disconnected at the old location and connected at the new location. Service can overlap for up to 15 days. Any remaining balance on an old account plus any service charges will be transferred.

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

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

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

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

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

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

WATER CONNECTION FEES BASED ON METER SIZE

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

SEWER CONNECTION FEES -

4" SEWER CONNECTION, FEES PER UNIT	\$	3,500
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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.

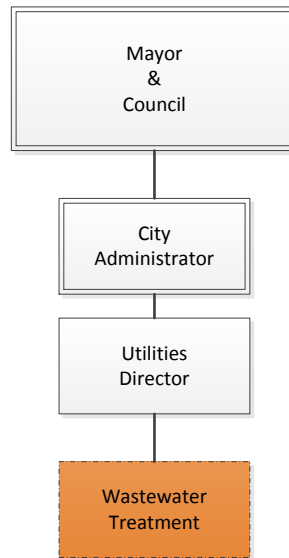
The other agreement is for the County to purchase one million gallons per day of capacity in the Cedar Creek Reclamation Facility which was completed in 2009. The monies collected from Barrow County for this capacity will partially offset the debt that the City incurred to construct this sewer treatment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

Water Fund Expenditures

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ 530,326	\$ 574,043	\$ 610,007	\$ 759,700	\$ 844,500
OVERTIME	39,115	42,257	43,457	50,800	55,100
TOTAL SALARIES	569,442	616,300	653,464	810,500	899,600
BENEFITS					
GROUP INSURANCE	130,674	143,818	161,698	186,900	235,700
SOCIAL SECURITY (FICA) CONTRIBUTIONS	33,626	36,493	38,585	49,400	55,400
MEDICARE	7,865	8,494	9,024	11,600	13,100
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	205,632	200,082	228,315	277,200	266,200
TOTAL BENEFITS	377,797	388,887	437,621	525,100	570,400
TOTAL PERSONAL SERVICES	947,239	1,005,187	1,091,085	1,335,600	1,470,000
OPERATING EXPENDITURES					
PROFESSIONAL	2,775,187	2,184,499	2,166,234	2,267,500	2,392,500
TECHNICAL	51,654	24,634	22,987	46,600	46,600
BILLING & COLLECTION FEE	-	-	-	529,500	558,700
CLAIMS	-	7,655	19,300	-	30,000
CLEANING SERVICES	210	200	198	200	200
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	45,454	73,547	-	-	-
GENERAL REPAIRS & MAINT.	319,181	263,389	331,290	211,400	325,400
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	85,918	96,378	81,960	301,900	297,900
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	3,808	1,219	6,698	17,700	14,700
INS. OTHER THAN EMP. BENEFIT	27,288	-	-	-	-
COMMUNICATIONS	10,368	11,703	10,011	17,600	20,000
ADVERTISING	-	2,388	278	4,100	4,100
PRINTING & BINDING	9,121	1,579	4,602	15,800	15,800
TRAVEL	1,323	1,267	1,085	6,000	6,000
DUES & FEES	20,988	41,918	25,122	27,100	27,100
EDUCATION & TRAINING	4,797	5,709	5,622	30,800	30,800
LICENSES & FEES	120	75	301	1,800	1,800
GENERAL SUPPLIES/MATERIALS	103,445	304,095	312,954	471,900	524,800
UTILITIES	136,023	718,425	711,412	728,500	728,800
GASOLINE	37,784	42,610	52,128	64,400	64,400
FOOD	1,317	1,232	1,463	4,100	4,100
BOOKS AND PERIODICALS	499	119	189	1,700	1,700
SUP/INV PURCHASED RESALE	236,949	223,295	67,933	60,000	60,000
SMALL EQUIPMENT	31,955	18,520	21,848	116,600	150,600
TECHNOLOGY EQUIPMENT	4,439	1,737	9,653	44,400	44,400
PUBLIC RELATIONS	-	-	-	-	6,700
UNIFORMS	8,950	12,023	8,953	14,300	14,300
UTILITY SUPPLY	344,130	480,313	1,052,776	410,000	1,905,000
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	3,153,643	2,944,375	2,948,937	139,800	161,500
BAD DEBT	70,179	78,965	60,166	-	-
TOTAL OPERATING EXPENDITURES	7,484,730	7,541,893	7,924,098	5,534,700	7,437,900
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	100,000	100,000
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	14,851,200	16,175,800
MACHINERY & EQUIP	-	-	-	240,000	215,000
VEHICLES	-	-	-	44,000	88,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	15,235,200	16,578,800
DEBT SERVICE					
PRINCIPAL	-	-	-	1,888,500	2,066,400
CAPITAL LEASE	-	-	-	-	-
INTEREST	1,086,576	979,031	777,220	721,400	672,600
TOTAL DEBT SERVICE	1,086,576	979,031	777,220	2,609,900	2,739,000
ALLOCATION					
INDIRECT COST ALLOCATION	1,138,069	953,952	727,622	1,694,700	1,776,300
INTERNAL FUNDS	572,325	560,067	594,827	-	-
TOTAL ALLOCATION	1,710,394	1,514,019	1,322,449	1,694,700	1,776,300
TOTAL EXPENDITURES	\$ 11,228,938	\$ 11,040,129	\$ 11,114,852	\$ 26,410,100	\$ 30,002,000

Water Fund

Cedar Creek Wastewater Treatment



Statement of Purpose

The City of Winder strives to exceed our customer's expectations through innovative treatment of water that will assist in promoting a healthy community. The City of Winder will meet or exceed all regulatory requirements while striving to reduce environmental pollution by promoting the efficient use of properly operated treatment facilities (this is the first year that the City has shown separate budgets for each of the two (2) treatment facilities).

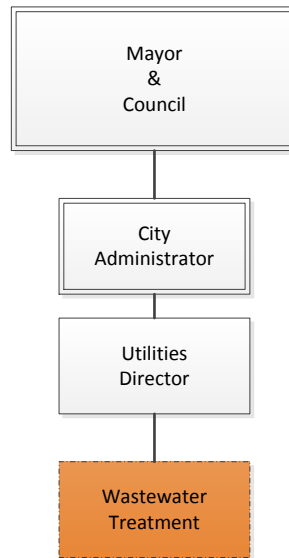
Program Objectives

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

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	408,000
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	17,600
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	25,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	50,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	185,000
UTILITIES	-	-	-	-	171,000
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	28,900
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	885,500
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	56,000
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	56,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	941,500

Water Fund

Marburg Wastewater Treatment



Statement of Purpose

The City of Winder strives to exceed our customer's expectations through innovative treatment of water that will assist in promoting a healthy community. The City of Winder will meet or exceed all regulatory requirements while striving to reduce environmental pollution by promoting the efficient use of properly operated treatment facilities (this is the first year that the City has shown separate budgets for each of the two (2) treatment facilities).

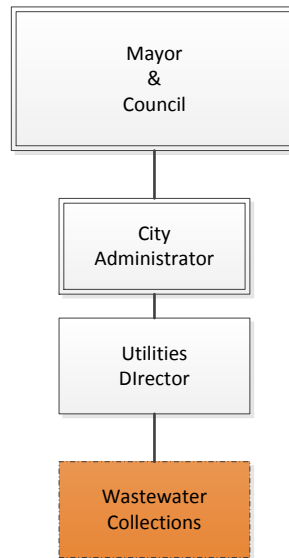
Program Objectives

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

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	669,506	444,188	523,053	540,000	150,000
TECHNICAL	12,911	4,166	2,610	-	-
BILLING & COLLECTION FEE	-	-	-	43,600	8,700
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	82,815	192,664	235,616	83,000	83,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	20,166	4,469	15,412	85,900	21,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	2,679	-	-	3,000	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	13	7	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	145	20,003	1,136	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	151	-	-
GENERAL SUPPLIES/MATERIALS	56,505	62,978	54,955	209,100	57,200
UTILITIES	22,790	234,785	250,439	246,200	105,000
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	3,699	525	-	14,500	9,900
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	580,501	575,512	574,060	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	1,451,718	1,539,302	1,657,439	1,225,300	434,800
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	800,000	-
MACHINERY & EQUIP	-	-	-	8,000	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	808,000	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	173,791	141,599	115,830	139,700	27,500
INTERNAL FUNDS	89,231	90,529	100,520	-	-
TOTAL ALLOCATION	263,022	232,127	216,350	139,700	27,500
TOTAL EXPENDITURES	\$ 1,714,740	\$ 1,771,429	\$ 1,873,789	\$ 2,173,000	\$ 462,300

Water Fund

Wastewater Collections



Statement of Purpose

Provide wastewater collection service in the most efficient manner possible to the citizens of Winder while meeting or exceeding all regulatory requirements. The City of Winder is committed to reducing environmental pollution by promoting the use of properly operated collection facilities while maintaining the investment in our infrastructure.

Program Objectives

1. Emphasize customer service, public education, communication and teamwork to meet the wastewater collection needs of the City of Winder and its customers.
2. Maintain investment in infrastructure facilities.
3. Effective operation and maintenance of the wastewater collection system.
4. Compliance with all federal, state, and local environmental regulatory requirements.
5. Participate in the City's emergency preparedness program.

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	899,958	888,767	759,732	777,000	900,100
TECHNICAL	8,150	-	125	-	-
BILLING & COLLECTION FEE	-	-	-	29,500	38,200
CLAIMS	-	7,655	18,700	-	20,000
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	100,195	20,684	14,474	51,500	151,500
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	34,109	15,934	17,089	34,500	37,200
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS. OTHER THAN EMP BENEFIT	20,000	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	32	-	3,000	-
UTILITIES	46,699	59,327	49,077	46,700	48,400
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	1,333	-	-	5,000	5,000
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	4,133	-	-	5,000	5,000
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	1,114,576	992,398	859,197	952,200	1,205,400
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	420,000	715,000
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	420,000	715,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	133,431	145,802	91,862	94,300	121,500
INTERNAL FUNDS	68,509	58,364	52,108	-	-
TOTAL ALLOCATION	201,939	204,166	143,970	94,300	121,500
TOTAL EXPENDITURES	\$ 1,316,516	\$ 1,196,564	\$ 1,003,167	\$ 1,466,500	\$ 2,041,900

Water Fund

Debt Administration

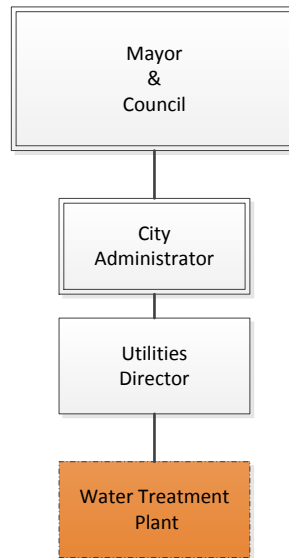
Statement of Purpose

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

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	3,175	3,175	3,175	3,200	3,200
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	57,300	55,700
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	1,855	1,468	538	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	886	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	2,434,236	2,225,237	2,187,220	139,800	161,500
BAD DEBT	70,179	78,965	60,166	-	-
TOTAL OPERATING EXPENDITURES	2,509,445	2,309,730	2,251,098	200,300	220,400
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	1,888,500	2,066,400
CAPITAL LEASE	-	-	-	-	-
INTEREST	1,086,576	979,031	777,220	721,400	672,600
TOTAL DEBT SERVICE	1,086,576	979,031	777,220	2,609,900	2,739,000
ALLOCATION					
INDIRECT COST ALLOCATION	430,495	143,225	83,494	183,500	177,100
INTERNAL FUNDS	221,033	193,239	183,252	-	-
TOTAL ALLOCATION	651,528	336,464	266,746	183,500	177,100
TOTAL EXPENDITURES	\$ 4,247,548	\$ 3,625,225	\$ 3,295,064	\$ 2,993,700	\$ 3,136,500

Water Fund

Water Treatment



Statement of Purpose

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

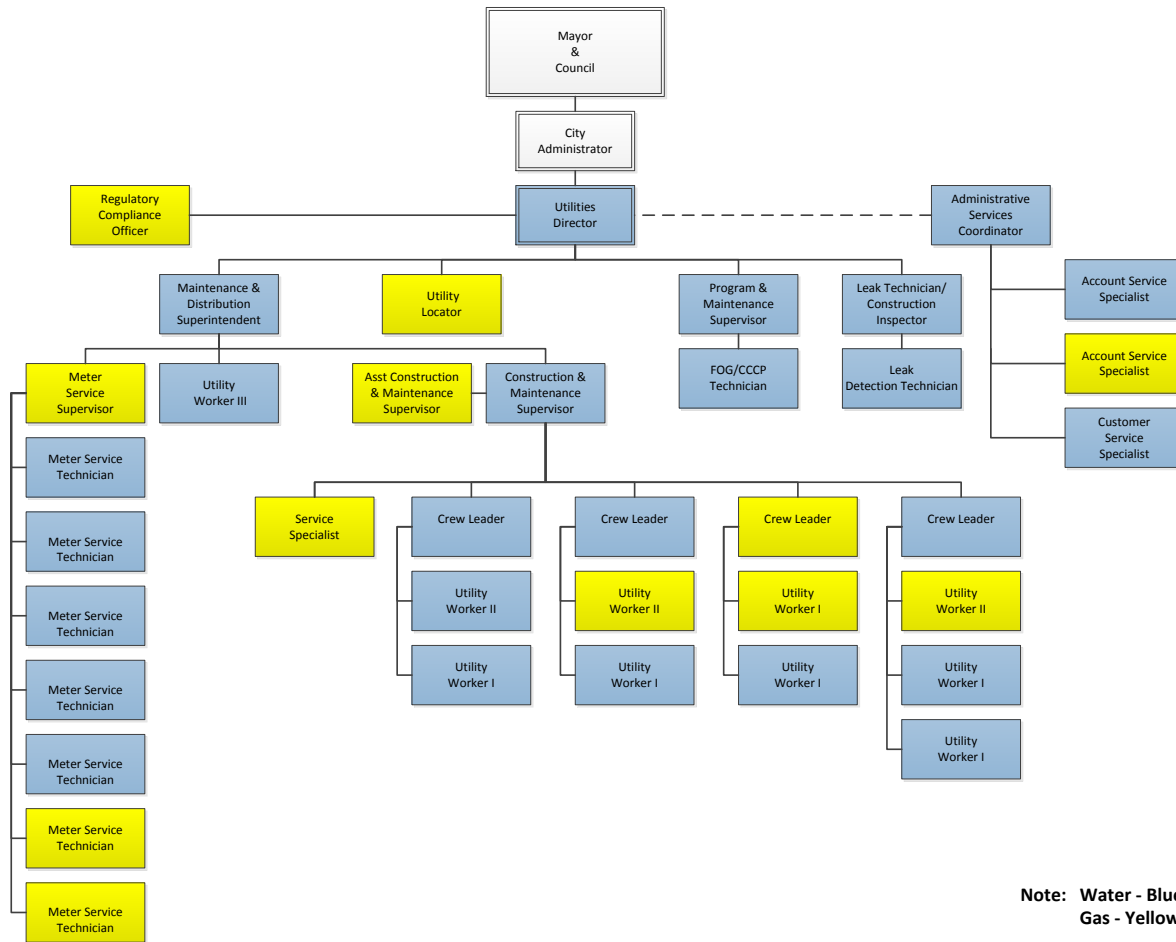
Program Objectives

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

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	1,092,014	719,164	658,732	675,000	693,900
TECHNICAL	19,223	15,718	14,961	41,100	41,100
BILLING & COLLECTION FEE	-	-	-	262,500	256,800
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	7,910	37,241	26,989	50,000	41,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	30,290	73,965	12,500	67,100	75,300
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	5,594	10,000	10,000
INS. OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	3,756	1,159	(126)	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	7,243	-	2,331	7,800	7,800
TRAVEL	-	-	-	-	-
DUES & FEES	9,200	9,200	12,351	9,400	9,400
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	11,446	210,696	225,538	211,200	240,000
UTILITIES	32,584	391,749	371,671	393,600	362,200
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	3,498	-	-	10,300	20,000
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	5,000	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	1,600	3,200	3,200	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	1,218,764	1,462,118	1,333,744	1,744,000	1,757,500
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	10,236,800	10,986,800
MACHINERY & EQUIP	-	-	-	155,000	155,000
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	10,391,800	11,141,800
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	214,342	142,256	840,100	816,500
INTERNAL FUNDS	74,912	85,989	80,888	-	-
TOTAL ALLOCATION	74,912	300,331	223,144	840,100	816,500
TOTAL EXPENDITURES	\$ 1,293,676	\$ 1,762,449	\$ 1,556,888	\$ 12,975,900	\$ 13,715,800

Water Fund

Water Distribution



Statement of Purpose

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

Program Objectives

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

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ 530,326	\$ 574,043	\$ 610,007	\$ 759,700	\$ 844,500
OVERTIME	39,115	42,257	43,457	50,800	55,100
TOTAL SALARIES	569,442	616,300	653,464	810,500	899,600
BENEFITS					
GROUP INSURANCE	130,674	143,818	161,698	186,900	235,700
SOCIAL SECURITY (FICA) CONTRIBUTIONS	33,626	36,493	38,585	49,400	55,400
MEDICARE	7,865	8,494	9,024	11,600	13,100
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	205,632	200,082	228,315	277,200	266,200
TOTAL BENEFITS	377,797	388,887	437,621	525,100	570,400
TOTAL PERSONAL SERVICES	947,239	1,005,187	1,091,085	1,335,600	1,470,000
OPERATING EXPENDITURES					
PROFESSIONAL	110,535	129,205	221,541	272,300	237,300
TECHNICAL	11,371	4,750	5,291	5,500	5,500
BILLING & COLLECTION FEE	-	-	-	136,600	181,700
CLAIMS	-	-	600	-	10,000
CLEANING SERVICES	210	200	198	200	200
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	45,454	73,547	-	-	-
GENERAL REPAIRS & MAINT.	128,260	12,800	54,212	26,900	24,900
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	1,352	2,011	36,959	114,400	114,400
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	1,129	1,219	1,104	4,700	4,700
INS, OTHER THAN EMP BENEFIT	7,288	-	-	-	-
COMMUNICATIONS	6,612	10,531	10,130	17,600	20,000
ADVERTISING	-	2,388	278	4,100	4,100
PRINTING & BINDING	1,878	1,579	2,272	8,000	8,000
TRAVEL	1,323	1,267	1,085	6,000	6,000
DUES & FEES	9,788	11,247	11,098	17,700	17,700
EDUCATION & TRAINING	4,797	5,709	5,622	30,800	30,800
LICENSES & FEES	120	75	150	1,800	1,800
GENERAL SUPPLIES/MATERIALS	35,495	30,389	32,461	48,600	42,600
UTILITIES	33,949	32,563	40,225	42,000	42,200
GASOLINE	37,784	42,610	52,128	64,400	64,400
FOOD	1,317	1,232	1,463	4,100	4,100
BOOKS AND PERIODICALS	499	119	189	1,700	1,700
SUP/INV PURCHASED RESALE	236,949	223,295	67,928	60,000	60,000
SMALL EQUIPMENT	23,426	17,995	21,848	86,800	86,800
TECHNOLOGY EQUIPMENT	4,439	850	9,653	44,400	44,400
PUBLIC RELATIONS	-	-	-	-	6,700
UNIFORMS	8,950	12,023	8,953	14,300	14,300
UTILITY SUPPLY	339,997	480,313	1,052,776	400,000	1,900,000
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	137,306	140,427	184,457	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	1,190,229	1,238,346	1,822,619	1,412,900	2,934,300
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	100,000	100,000
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	3,394,400	4,474,000
MACHINERY & EQUIP	-	-	-	77,000	60,000
VEHICLES	-	-	-	44,000	88,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	3,615,400	4,722,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	400,352	308,985	294,180	437,100	577,700
INTERNAL FUNDS	118,640	131,945	178,059	-	-
TOTAL ALLOCATION	518,991	440,930	472,239	437,100	577,700
TOTAL EXPENDITURES	\$ 2,656,459	\$ 2,684,463	\$ 3,385,943	\$ 6,801,000	\$ 9,704,000

Water Fund Positions

<u>Water Fund</u>	<u>Approved FY 2012</u>	<u>Approved FY 2013</u>	<u>Approved FY 2014</u>	<u>Approved FY 2015</u>	<u>Requested FY 2016</u>
Utilities Director	1.00	1.00	1.00	1.00	1.00
Maintenance & Distribution Superintendent	1.00	1.00	1.00	1.00	1.00
Administrative Services Coordinator	-	-	-	1.00	1.00
Senior Administrative Specialist	-	-	1.00	-	-
Account Service Specialist	1.00	1.00	-	1.00	1.00
Customer Service Specialist	1.00	1.00	1.00	1.00	1.00
Construction & Maintenance Supervisor	-	-	1.00	1.00	1.00
Program & Maintenance Supervisor	-	-	1.00	1.00	1.00
Foreman	2.00	2.00	-	-	-
Leadman	-	-	-	1.00	-
Crew Leaders	3.00	3.00	3.00	3.00	3.00
Meter Service Technician	-	-	2.00	4.00	5.00
Leak Detection Technician	-	-	1.00	1.00	1.00
Leak Technician/Construction Inspector	-	-	-	1.00	1.00
Cross Connection Control Program Technician	-	-	1.00	0.50	0.50
Service Technician	1.00	1.00	1.00	-	-
Utility Worker III	-	-	-	-	1.00
Utility Worker II	3.00	3.00	2.00	2.00	1.00
Utility Worker I	3.00	3.00	2.00	3.00	5.00
Total Water Fund	<u>16.00</u>	<u>16.00</u>	<u>18.00</u>	<u>22.50</u>	<u>24.50</u>

Water Fund

Debt Service

	Balances			
	06/30/2015	Principal	Interest	Total
<u>Water Fund</u>				
Notes Payable:				
2011 GEFA Embassy Walk	\$ 992,075	\$ 112,401	\$ 22,955	\$ 135,356
2013 GEFA Fixed Network	1,766,487	120,921	8,542	129,463
GEFA Auburn/Winder Reservoir	-	-	-	-
Bonds Payable-				
2005 Series	1,894,000	929,000	53,034	982,034
2009 Series	2,951,000	219,000	93,485	312,485
2012 Series	12,870,000	685,000	494,500	1,179,500
Total Water Fund	\$ 20,473,562	\$ 2,066,322	\$ 672,516	\$ 2,738,838

Water Fund

Capital Outlay

	<u>FY 2016</u>
<u>Wastewater Collection</u>	
King Street Sewer	\$ 300,000
Meadowbrook Sewer Replacement	170,000
Center Street Underpass	150,000
Melrose Ave. Sewer Replacement	50,000
Satellite Dr. Gravity Sewer	45,000
Total	<u>\$ 715,000</u>
<u>Water Treatment</u>	
Auburn/Winder Reservoir	\$ 10,000,000
(4) Filter Rehab-Media Underdrain	791,000
Sludge Handling Infrastructure	150,000
Portable Generator Connection	100,000
Backup Pump Laurel Lane	55,000
Auburn/Winder Reservoir Construction Interest	45,800
Total	<u>\$ 11,141,800</u>
<u>Water Distribution</u>	
Fixed Network Meter Reading	\$ 500,000
SR 81 Waterline	1,200,000
McNeal Road Waterline Rehab	800,000
Ft. Yargo- Beulah St. Phase II	450,000
South Broad St. Phase 1	240,300
Downtown Rehab	200,000
Utilities Complex	175,000
Galvanized Pipe Rehab	150,000
Cedar Valley Trail	130,000
Honeysuckle Lane Rehab	128,000
CIP-HWY 211 7 Thompson Mill	124,200
CIP-Tom Miller Road Tie in Phase II	120,000
Land for Water Tank	100,000
Green Valley Drive Watermain Rehab	90,000
Truck 4X4 (4)	88,000
Hydrant Replacement	80,000
Leak Detection	60,000
Myrtle Street Watermain Rehab	48,000
CIP-Telemetry	30,000
Fixed Network Construction Interest	8,500
Total	<u>\$ 4,722,000</u>
Water Fund Totals	<u>\$ 16,578,800</u>

Environmental Protection Services Fund



Environmental Protection Services Fund

Revenue, Expenditures And Other Sources and Uses Summary

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
REVENUE					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	33,036	26,103	30,371	24,000	27,600
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	33,036	26,103	30,371	24,000	27,600
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	273,313	110,080	125,661	156,500	182,500
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	273,313	110,080	125,661	156,500	182,500
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	(485,000)	(950,000)
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	485,000	950,000
Cash Reserves	-	-	-	-	-
Transfers In	85,133	-	71,000	132,500	154,900
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	85,133	-	71,000	132,500	154,900
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES					
	\$ (155,143)	\$ (83,977)	\$ (24,290)	\$ -	\$ -

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	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ 18,435	\$ 31,395	\$ 19,600	\$ 19,900
OVERTIME	-	814	1,078	600	600
TOTAL SALARIES	-	19,249	32,473	20,200	20,500
BENEFITS					
GROUP INSURANCE	-	6,658	10,043	6,900	7,600
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	899	1,792	1,300	1,300
MEDICARE	-	251	419	300	300
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	11,932	6,000	5,300
TOTAL BENEFITS	-	7,808	24,186	14,500	14,500
TOTAL PERSONAL SERVICES	-	27,057	56,659	34,700	35,000
OPERATING EXPENDITURES					
PROFESSIONAL	159,933	22,739	2,718	-	10,000
TECHNICAL	6,927	-	5,427	15,000	5,000
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	39,656	32,092	33,725	50,000	50,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	829	2,000	2,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS. OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	13	300	44	600	200
ADVERTISING	-	200	-	-	-
PRINTING & BINDING	-	321	-	3,000	-
TRAVEL	-	-	-	-	-
DUES & FEES	35	35	50	-	-
EDUCATION & TRAINING	2,000	-	-	-	-
LICENSES & FEES	-	-	-	1,000	1,000
GENERAL SUPPLIES/MATERIALS	718	290	417	3,000	3,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	3,500	3,500
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	200	200
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	299	321	506	1,500	1,500
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	3,000
UNIFORMS	243	683	700	700	700
UTILITY SUPPLY	31,919	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	3,868	12,419	13,561	-	-
BAD DEBT	-	1,275	217	-	-
TOTAL OPERATING EXPENDITURES	245,612	70,676	58,195	80,500	80,100
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	485,000	950,000
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	485,000	950,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	27,701	12,347	10,807	41,300	67,400
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	27,701	12,347	10,807	41,300	67,400
TOTAL EXPENDITURES	\$ 273,313	\$ 110,080	\$ 125,661	\$ 641,500	\$ 1,132,500

Environmental Protection Services Fund

Watershed Protection

Statement of Purpose

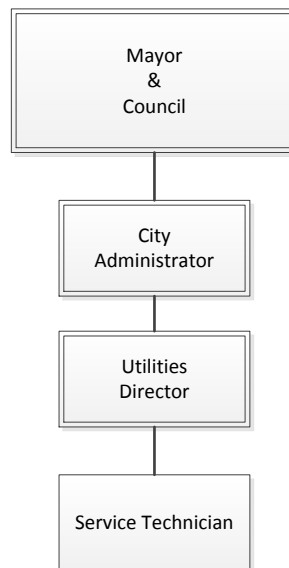
The Watershed Management program is responsible for analyzing the watershed to ensure State and Federal regulations for impaired streams are met. This monitoring program is designed to help Winder achieve its goal of having clean streams and rivers. By monitoring water quality over an extended period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

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

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	7,461	981	-	-	-
TECHNICAL	5,427	-	5,427	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	35	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	12,923	1,016	5,427	10,000	-
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	1,457	149	580	700	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	1,457	149	580	700	-
TOTAL EXPENDITURES	\$ 14,380	\$ 1,165	\$ 6,007	\$ 10,700	-

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.

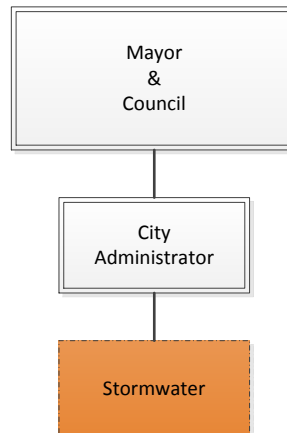
Program Objectives

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	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ 18,435	\$ 31,395	\$ 19,600	\$ 19,900
OVERTIME	-	814	1,078	600	600
TOTAL SALARIES	-	19,249	32,473	20,200	20,500
BENEFITS					
GROUP INSURANCE	-	6,658	10,043	6,900	7,600
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	899	1,792	1,300	1,300
MEDICARE	-	251	419	300	300
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	11,932	6,000	5,300
TOTAL BENEFITS	-	7,808	24,186	14,500	14,500
TOTAL PERSONAL SERVICES	-	27,057	56,659	34,700	35,000
OPERATING EXPENDITURES					
PROFESSIONAL	22,383	2,943	-	-	-
TECHNICAL	-	-	-	5,000	5,000
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	829	2,000	2,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	13	300	23	600	200
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	321	-	3,000	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	1,000	1,000
GENERAL SUPPLIES/MATERIALS	682	141	417	3,000	3,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	3,500	3,500
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	200	200
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	299	24	506	1,500	1,500
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	3,000
UNIFORMS	243	683	700	700	700
UTILITY SUPPLY	4,394	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	28,014	4,413	2,476	20,500	20,100
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	3,159	4,624	6,322	3,800	3,500
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	3,159	4,624	6,322	3,800	3,500
TOTAL EXPENDITURES	\$ 31,173	\$ 36,094	\$ 65,458	\$ 59,000	\$ 58,600

Environmental Protection Services Fund

Stormwater



Statement of Purpose

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

Program Objectives

1. To effectively address drainage complaints and stormwater concerns received from the citizens of Winder.
2. To emphasize compliance with all federal, state, and local environmental regulatory requirements.
3. Actively implement and enforce the City's Stormwater ordinances for development and illicit discharge.
4. Effective operation, inspection and maintenance of the municipal storm sewer systems.
5. Maintain investment in infrastructure system. Provide education and information on Water Quality Activities required by the Watershed Protection Plan.
6. To emphasize compliance with all federal, state, and local environmental regulatory requirements.
7. Actively implement required activities from the Watershed Protection Plan:
 - a. Assess Baseline Conditions
 - b. Identify Sources of Impairment
 - c. Document Stream Improvement
 - d. Water Quality Program Sampling
8. Annual reporting to EPD.

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	130,089	18,814	2,718	-	10,000
TECHNICAL	1,500	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	39,656	32,092	33,725	50,000	50,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	21	-	-
ADVERTISING	-	200	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	50	-	-
EDUCATION & TRAINING	2,000	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	36	149	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	297	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	27,525	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	3,868	12,419	13,561	-	-
BAD DEBT	-	1,275	217	-	-
TOTAL OPERATING EXPENDITURES	204,675	65,247	50,292	50,000	60,000
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	485,000	950,000
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	485,000	950,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	23,084	7,574	3,904	36,800	63,900
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	23,084	7,574	3,904	36,800	63,900
TOTAL EXPENDITURES	\$ 227,759	\$ 72,821	\$ 54,196	\$ 571,800	\$ 1,073,900

Environmental Protection Services Fund

Positions

	Approved FY 2012	Approved FY 2013	Approved FY 2014	Approved FY 2015	Requested FY 2016
<u>Fats, Oils, & Grease</u>					
Service Technician	-	1.00	1.00	0.50	0.50
Total	-	1.00	1.00	0.50	0.50
<u>Stormwater</u>					
Engineer	-	-	1.00	-	-
Crew Leader	-	1.00	1.00	-	-
Laborers	-	2.00	1.00	-	-
Total	-	3.00	3.00	-	-
Total EPS Fund	-	4.00	4.00	0.50	0.50

Environmental Protection Services Fund

Capital Outlay

	<u>FY 2016</u>
<u>Stormwater</u>	
Stephens Street	\$ 450,000
Jackson Street	100,000
Woodlawn/Candler Block Improvement	400,000
Total Environmental Protection Services Fund	<u>\$ 950,000</u>



Gas Fund



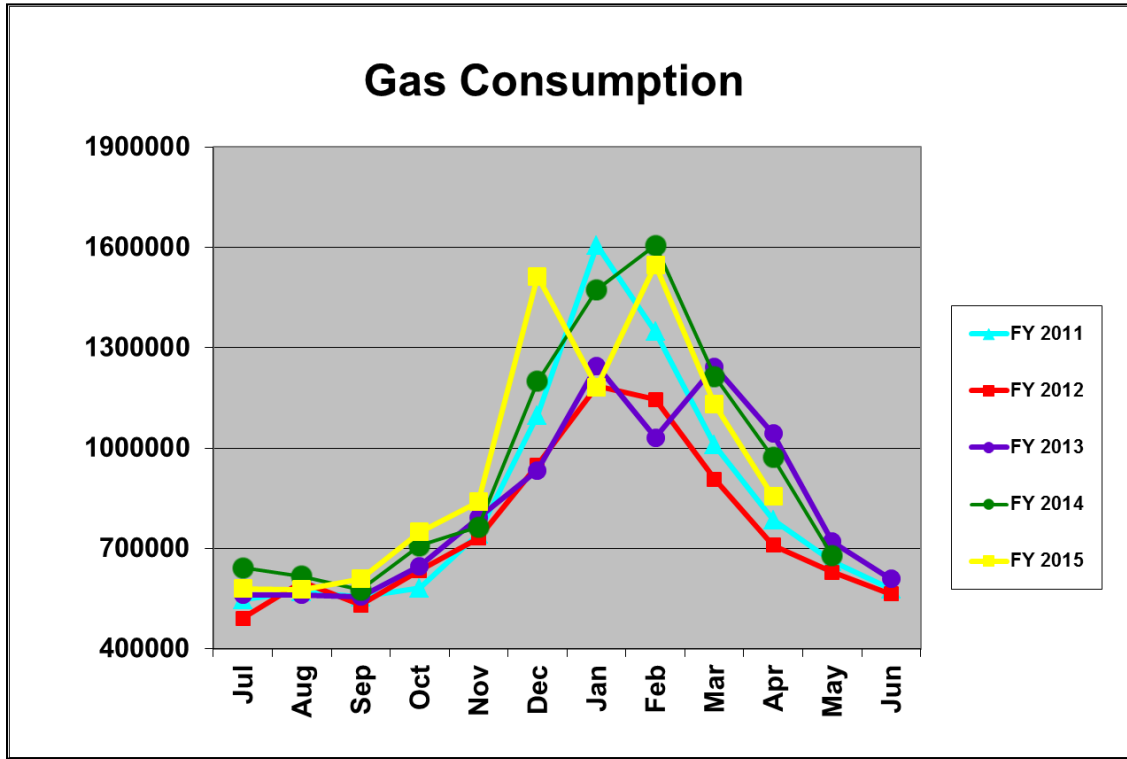
Gas Fund

Revenue, Expenditures And Other Sources and Uses Summary

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
REVENUE					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	90	37	36	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	8,202	6,510	10,866	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	7,484,083	8,458,520	10,205,510	9,454,400	8,479,300
Tap -On Fees	10,500	23,700	48,870	10,500	30,000
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	74,310	100,164	109,997	93,600	102,000
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	7,577,185	8,588,931	10,375,280	9,558,500	8,611,300
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	6,542,581	6,601,862	8,041,242	8,138,800	7,018,600
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	6,542,581	6,601,862	8,041,242	8,138,800	7,018,600
OTHER SOURCES AND (USES)					
Debt Service	(3,045)	(856)	-	-	-
Capital Outlay	-	-	-	(918,000)	(872,000)
Proceeds From Sale of Assets	45,511	-	(2,310)	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	918,000	872,000
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(1,391,608)	(1,905,600)	(1,571,258)	(1,419,700)	(1,592,700)
TOTAL OTHER SOURCES AND (USES)	(1,349,143)	(1,906,456)	(1,573,568)	(1,419,700)	(1,592,700)
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ (314,538)	\$ 80,613	\$ 760,470	\$ -	\$ -

Gas Fund Revenues

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



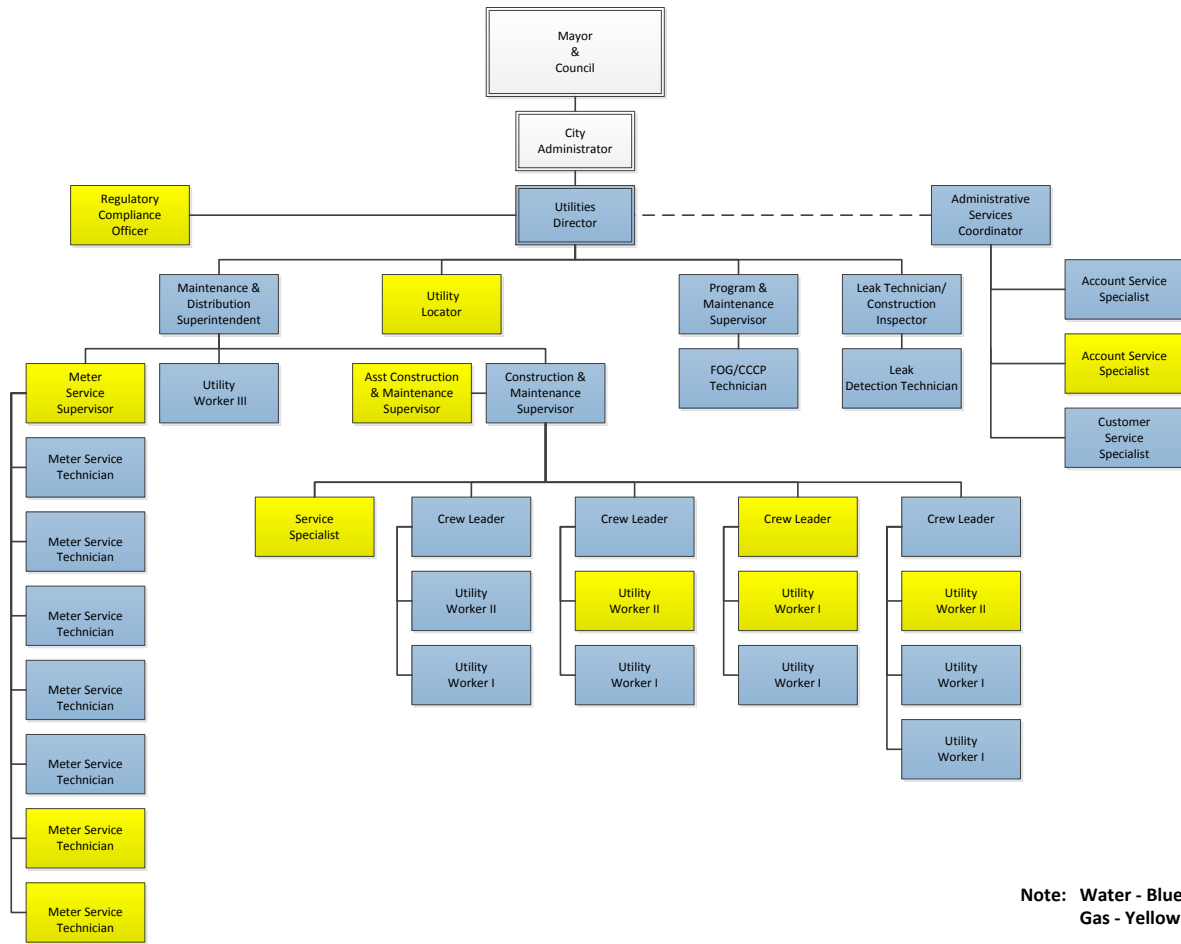
The Gas Fund records revenues and expenditures associated with operation and maintenance of the City’s natural gas system. Revenues collected maintain the gas system operations, and distribution infrastructures.

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 2016 Budget. These rates are \$3.50 per MCF (one thousand cubic feet) for residential customers and \$3.90 per MCF for commercial customers.

The base rates are as follows:

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

Gas Fund Expenditures



Statement of Purpose

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

Program Objectives

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

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ 330,843	\$ 348,054	\$ 357,672	\$ 408,800	\$ 424,300
OVERTIME	19,955	17,309	27,427	29,300	29,000
TOTAL SALARIES	350,799	365,363	385,100	438,100	453,300
BENEFITS					
GROUP INSURANCE	76,525	68,225	79,315	78,300	88,500
SOCIAL SECURITY (FICA) CONTRIBUTIONS	20,477	21,345	22,976	26,700	28,000
MEDICARE	4,789	4,992	5,373	6,300	6,600
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	91,359	105,306	96,266	137,300	132,000
TOTAL BENEFITS	193,150	199,868	203,930	248,600	255,100
TOTAL PERSONAL SERVICES	543,949	565,231	589,030	686,700	708,400
OPERATING EXPENDITURES					
PROFESSIONAL	-	762	-	10,000	10,000
TECHNICAL	18,817	15,814	53,482	45,000	45,000
BILLING & COLLECTION FEE	-	-	-	191,700	204,600
CLAIMS	-	-	-	-	-
CLEANING SERVICES	210	200	198	200	200
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	52,983	20,846	-	-	-
GENERAL REPAIRS & MAINT.	14,684	164,398	23,084	32,800	55,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	8,189	169	34,053	114,500	150,500
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	1,129	1,306	1,181	2,000	2,000
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	8,617	10,701	11,825	14,200	14,300
ADVERTISING	418	964	1,379	4,000	4,000
PRINTING & BINDING	1,101	394	2,616	5,000	5,000
TRAVEL	3,031	1,994	910	3,800	3,800
DUES & FEES	7,709	5,260	4,034	8,400	8,400
EDUCATION & TRAINING	2,925	1,623	4,728	8,200	8,200
LICENSES & FEES	2,115	2,306	2,323	3,000	3,000
GENERAL SUPPLIES/MATERIALS	11,207	13,544	18,976	43,100	33,600
UTILITIES	11,409	8,739	10,832	11,400	13,400
GASOLINE	26,278	24,917	30,584	36,100	36,100
FOOD	1,583	1,382	1,765	2,900	1,900
BOOKS AND PERIODICALS	-	-	1,785	400	400
SUP/INV PURCHASED RESALE	4,419,861	4,371,618	5,664,617	5,872,800	4,111,000
SMALL EQUIPMENT	16,006	17,990	21,832	26,300	27,500
TECHNOLOGY EQUIPMENT	786	2,188	5,702	8,900	8,900
PUBLIC RELATIONS	4,010	(321)	28,500	5,000	15,600
UNIFORMS	6,122	4,909	7,806	8,500	8,500
UTILITY SUPPLY	75,690	119,336	378,424	411,800	964,800
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	261,577	223,381	186,744	-	-
BAD DEBT	179,830	34,096	3,200	-	-
TOTAL OPERATING EXPENDITURES	5,136,288	5,048,515	6,500,581	6,870,000	5,735,700
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	828,000	782,000
MACHINERY & EQUIP	-	-	-	16,000	16,000
VEHICLES	-	-	-	74,000	74,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	918,000	872,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	3,045	856	-	-	-
TOTAL DEBT SERVICE	3,045	856	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	653,511	787,061	738,873	582,100	574,500
INTERNAL FUNDS	208,832	201,056	212,758	-	-
TOTAL ALLOCATION	862,343	988,116	951,631	582,100	574,500
TOTAL EXPENDITURES	\$ 6,545,625	\$ 6,602,718	\$ 8,041,242	\$ 9,056,800	\$ 7,890,600

Gas Fund Positions

<u>Gas Fund</u>	<u>Approved FY 2012</u>	<u>Approved FY 2013</u>	<u>Approved FY 2014</u>	<u>Approved FY 2015</u>	<u>Requested FY 2016</u>
Director	1.00	1.00	-	-	-
Regulatory Compliance Officer	-	-	1.00	1.00	1.00
Account Service 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	1.00	1.00
Crew Leader	2.00	2.00	1.00	1.00	1.00
Meter Service Technician	1.00	1.00	1.00	2.00	2.00
Service Specialist	-	-	1.00	1.00	1.00
Lead Man/Operator	4.00	3.00	-	-	-
Utility Locator	-	-	1.00	1.00	1.00
Utility Worker II	-	-	-	-	2.00
Utility Worker I	2.00	2.00	2.00	2.00	1.00
Total Gas Fund	<u>12.00</u>	<u>11.00</u>	<u>10.00</u>	<u>11.00</u>	<u>12.00</u>

Gas Fund

Capital Outlay

	<u>FY 2016</u>
<u>Gas Fund</u>	
Utilities Complex	\$ 175,000
Walton/Oconee Expansion	160,000
Pleasant Hill Church Road/Hwy 82 Expansion	100,000
Springs at Chateau	90,000
(2) Replacement Work Trucks	74,000
Glenwood Replacement Phase II	72,000
Dove Creek Extension	60,000
Dee Kennedy Rd Expansion	45,000
Hebron Church Extension	45,000
Regulator Station Upgrades	35,000
Large Pipe Trailer	16,000
Total Gas Fund	\$ 872,000



Solid Waste Fund



Solid Waste Fund

Revenue, Expenditures And Other Sources and Uses Summary

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
REVENUE					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	983,517	975,662	1,036,623	1,029,600	1,044,000
Penalties and Interest	27,053	31,243	30,657	30,000	30,000
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	1,010,569	1,006,905	1,067,280	1,059,600	1,074,000
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	781,870	690,775	667,579	655,700	668,000
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	781,870	690,775	667,579	655,700	668,000
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(459,958)	(301,300)	(269,317)	(403,900)	(406,000)
TOTAL OTHER SOURCES AND (USES)	(459,958)	(301,300)	(269,317)	(403,900)	(406,000)
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES					
	\$ (231,259)	\$ 14,829	\$ 130,384	\$ -	\$ -

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 2016 Budget the residential and commercial carts.

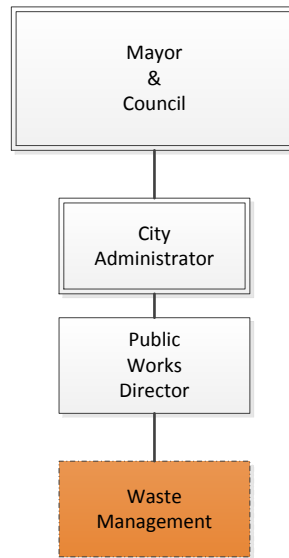
Solid Waste Rates (effective 9/1/2013)

Residential Cart*	\$16.00
Commercial Cart*	\$16.00

*These rates are based on one cart per customer with one pickup per week.

Rates will vary based on the number of carts at a location and how often the carts are picked up.

Solid Waste Fund Expenditures



Statement of Purpose

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

Program Objectives

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

Capital Outlay

No capital expenditures have been budgeted for this fund.

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	761,082	655,299	636,345	636,000	648,000
TECHNICAL	-	-	-	15,200	15,800
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	440	113	-	-	-
PRINTING & BINDING	-	-	564	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	8,713	9,415	3,676	-	-
TOTAL OPERATING EXPENDITURES	770,235	664,826	640,585	651,200	663,800
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	1,179	9,629	10,214	4,500	4,200
INTERNAL FUNDS	10,455	16,320	16,779	-	-
TOTAL ALLOCATION	11,635	25,949	26,994	4,500	4,200
TOTAL EXPENDITURES	\$ 781,870	\$ 690,775	\$ 667,579	\$ 655,700	\$ 668,000



Special Facilities Fund



Special Facilities Fund

Revenue, Expenditures And Other Sources and Uses Summary

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
REVENUE					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	3,590	5,658	5,590	-	-
Miscellaneous and Other	175	20	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	93,912	69,849	84,700	90,000	97,000
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	97,677	75,527	90,290	90,000	97,000
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	484,174	471,817	572,326	517,700	394,400
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	484,174	471,817	572,326	517,700	394,400
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	(25,000)	-
Capital Outlay	-	-	-	(60,000)	-
Proceeds From Sale of Assets	-	-	(8,123)	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	60,000	-
Cash Reserves	-	-	-	-	-
Transfers In	252,667	314,300	444,033	452,700	297,400
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	252,667	314,300	435,910	427,700	297,400
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES					
	\$ (133,831)	\$ (81,990)	\$ (46,126)	\$ -	\$ -

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.



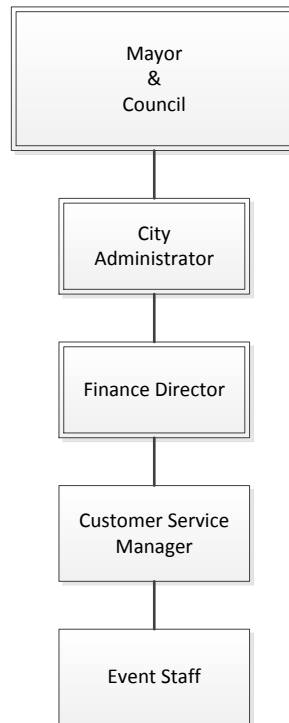
Special Facilities Fund

Expenditures

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ 124,897	\$ 120,218	\$ 83,618	\$ 80,900	\$ 17,300
OVERTIME	214	39	5	-	-
TOTAL SALARIES	125,111	120,256	83,623	80,900	17,300
BENEFITS					
GROUP INSURANCE	20,739	20,716	7,414	800	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	7,264	7,213	5,117	4,400	700
MEDICARE	2,133	1,570	1,197	1,100	200
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	34,822	31,801	10,920	20,000	5,300
TOTAL BENEFITS	64,958	61,300	24,647	26,300	6,200
TOTAL PERSONAL SERVICES	190,069	181,557	108,270	107,200	23,500
OPERATING EXPENDITURES					
PROFESSIONAL	7,490	4,950	9,970	11,000	3,000
TECHNICAL	3,494	4,281	3,481	2,500	2,500
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	4,474	-	10,000
CLEANING SERVICES	684	648	902	1,000	1,500
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	2,814	9,017	200,468	306,600	293,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	338	-	192	1,000	1,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	2,549	2,889	2,615	2,100	-
INS. OTHER THAN EMP. BENEFIT	-	-	-	-	-
COMMUNICATIONS	1,201	1,548	1,414	1,100	-
ADVERTISING	9,690	8,208	9,167	8,500	2,500
PRINTING & BINDING	210	-	-	1,000	1,000
TRAVEL	204	171	-	200	-
DUES & FEES	566	804	633	600	200
EDUCATION & TRAINING	45	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	3,288	7,958	31,580	15,000	13,000
UTILITIES	46,797	42,692	-	-	-
GASOLINE	-	-	-	-	-
FOOD	378	86	-	-	-
BOOKS AND PERIODICALS	40	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	8,233	8,300	7,948	17,500	16,000
TECHNOLOGY EQUIPMENT	3,453	6,029	3,160	3,500	3,500
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	4,230	4,059	2,910	100	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	149,330	147,014	143,905	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	245,033	248,654	422,819	371,700	347,200
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	60,000	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	60,000	-
DEBT SERVICE					
PRINCIPAL	-	-	-	25,000	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	25,000	-
ALLOCATION					
INDIRECT COST ALLOCATION	49,072	41,607	41,237	38,800	23,700
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	49,072	41,607	41,237	38,800	23,700
TOTAL EXPENDITURES	\$ 484,174	\$ 471,817	\$ 572,326	\$ 602,700	\$ 394,400

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.

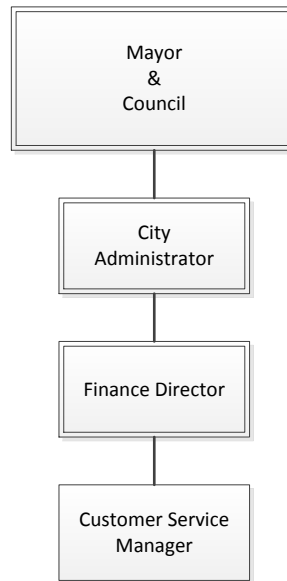
Program Objectives

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	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ 68,590	\$ 63,678	\$ 26,427	\$ 21,300	\$ 17,300
OVERTIME	214	39	5	-	-
TOTAL SALARIES	68,804	63,717	26,432	21,300	17,300
BENEFITS					
GROUP INSURANCE	20,438	20,224	6,671	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	3,871	3,594	1,532	700	700
MEDICARE	905	840	359	200	200
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	23,415	21,251	-	7,500	5,300
TOTAL BENEFITS	48,628	45,908	8,562	8,400	6,200
TOTAL PERSONAL SERVICES	117,432	109,625	34,994	29,700	23,500
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	1,820	2,000	2,000
TECHNICAL	-	-	-	-	-
BILLING & COLLECTIN FEE	-	-	-	-	-
CLAIMS	-	-	4,474	-	10,000
CLEANING SERVICES	684	648	902	1,000	1,500
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	489	-	76,034	78,800	156,400
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	876	725	657	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	601	601	323	-	-
ADVERTISING	872	317	2,204	2,500	2,500
PRINTING & BINDING	210	-	-	1,000	1,000
TRAVEL	-	-	-	-	-
DUES & FEES	107	298	222	200	200
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	1,720	3,870	25,706	10,000	10,000
UTILITIES	407	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	8,233	7,473	7,490	15,000	15,000
TECHNOLOGY EQUIPMENT	935	159	110	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	4,073	4,059	2,910	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	57,510	53,520	50,411	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	76,717	71,670	173,262	110,500	198,600
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	60,000	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	60,000	-
DEBT SERVICE					
PRINCIPAL	-	-	-	25,000	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	25,000	-
ALLOCATION					
INDIRECT COST ALLOCATION	21,897	18,772	16,609	15,500	14,300
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	21,897	18,772	16,609	15,500	14,300
TOTAL EXPENDITURES	\$ 216,045	\$ 200,067	\$ 224,865	\$ 240,700	\$ 236,400

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	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ 56,307	\$ 56,540	\$ 57,191	\$ 59,600	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	56,307	56,540	57,191	59,600	-
BENEFITS					
GROUP INSURANCE	301	492	742	800	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	3,393	3,619	3,584	3,700	-
MEDICARE	1,228	730	838	900	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	11,407	10,551	10,920	12,500	-
TOTAL BENEFITS	16,330	15,392	16,085	17,900	-
TOTAL PERSONAL SERVICES	72,637	71,932	73,276	77,500	-
OPERATING EXPENDITURES					
PROFESSIONAL	7,490	4,950	8,150	9,000	1,000
TECHNICAL	3,494	4,281	3,481	2,500	2,500
BILLING & COLLECTIO FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	27	9,017	55,432	161,300	74,700
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	338	-	192	1,000	1,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	1,672	2,164	1,958	2,100	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	601	947	1,091	1,100	-
ADVERTISING	8,818	7,891	6,962	6,000	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	204	171	-	200	-
DUES & FEES	460	506	412	400	-
EDUCATION & TRAINING	45	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	1,569	4,088	5,874	5,000	3,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	378	86	-	-	-
BOOKS AND PERIODICALS	40	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	827	458	2,500	1,000
TECHNOLOGY EQUIPMENT	2,518	5,869	3,050	3,500	3,500
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	157	-	-	100	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	62,238	62,238	62,238	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	90,047	103,036	149,299	194,700	86,700
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	18,348	16,562	17,251	18,700	5,500
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	18,348	16,562	17,251	18,700	5,500
TOTAL EXPENDITURES	\$ 181,032	\$ 191,530	\$ 239,825	\$ 290,900	\$ 92,200

Special Facilities Fund

Rental Facilities

Statement of Purpose

To provide rental space of city owned properties. Currently, providing rental space for the Barrow County Chamber of Commerce and for the Adult Literacy Barrow, which enables the citizens of Winder and Barrow County to improve through obtaining a GED.

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	2,298	-	69,001	66,500	61,900
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	46,390	42,692	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	29,581	31,257	31,257	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	78,270	73,948	100,258	66,500	61,900
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	8,827	6,272	7,377	4,600	3,900
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	8,827	6,272	7,377	4,600	3,900
TOTAL EXPENDITURES	\$ 87,097	\$ 80,221	\$ 107,635	\$ 71,100	\$ 65,800

Special Facilities Fund

Positions by Department

	Approved FY 2012	Approved FY 2013	Approved FY 2014	Approved FY 2015	Requested FY 2016
<u>Community Center</u>					
Director	1.00	1.00	1.00	-	-
Events Coordinator/Supervisor	1.00	1.00	-	-	-
Community Center Representative	-	-	-	-	0.50
Event Staff	0.63	-	-	0.50	-
Total	<u>2.63</u>	<u>2.00</u>	<u>1.00</u>	<u>0.50</u>	<u>0.50</u>
<u>Cultural Arts</u>					
Director	1.00	1.00	1.00	1.00	-
Service Worker/Housekeeping	-	-	-	-	-
Total	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>-</u>
Total Special Facility Fund	<u>3.63</u>	<u>3.00</u>	<u>2.00</u>	<u>1.50</u>	<u>0.50</u>

Special Facilities Fund

Debt Service

No debt outstanding for FY 2016

Special Facilities Fund

Capital Outlay

No requests for FY 2016

Broadband Fund



Broadband Fund

Revenue, Expenditures And Other Sources and Uses Summary

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
REVENUE					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	104	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	104	-	-	-	-
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	22,591	17,253	1,239	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	22,591	17,253	1,239	-	-
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	(15,765)	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	(3,000)	-	(2,833)	-	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	(3,000)	-	(18,598)	-	-
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES					
	\$ (25,488)	\$ (17,253)	\$ (19,837)	\$ -	\$ -

Broadband Fund

Revenues

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

Broadband Fund

Statement of Purpose

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

Capital Outlay

No capital expenditures have been budgeted for this fund.

Broadband Fund

Expenditures

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	22,591	17,253	1,239	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	22,591	17,253	1,239	-	-
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	\$ 22,591	\$ 17,253	\$ 1,239	\$ -	\$ -



Chimneys Golf Course Fund



Chimneys Golf Course Fund

Revenue, Expenditures And Other Sources and Uses Summary

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
REVENUE					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	567,765	927,200	829,900
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	-	-	567,765	927,200	829,900
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	682,942	924,500	964,500
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	682,942	924,500	964,500
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	(10,400)	(9,100)
Capital Outlay	-	-	-	-	(26,000)
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	26,000
Cash Reserves	-	-	-	-	-
Transfers In	-	-	207,000	7,700	143,700
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	-	-	207,000	(2,700)	134,600
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES					
	\$ -	\$ -	\$ 91,823	\$ -	\$ -

Chimneys Golf Course Fund

Revenues

The primary sources of revenues are golf memberships, greens fees, and food and merchandise sales.

The Chimneys Golf Course Fund records revenues and expenditures associated with the operations and maintenance of managing the golf course.

The current rates and membership plans are as follows:

Weekday (Monday - Thursday)
Unlimited golf (as many holes as you can play, unless a tournament/outing is scheduled that day)
\$37.00 Regular Rate
\$31.00 Twilight Rate (Noon-3pm)
\$25.00 Super Twilight (3pm - Close)
Youth / Junior
\$25.00 (ages 16-21 - must show ID to receive rate)
Pay Your Age- ages 15 & under (additional details below)
Senior Rate
\$34.00 (ages 60 and over)
Member Guest
\$25.00 per guest (limit of 3 guests per Member)

Friday
Play is NOT unlimited, rate listed is for 18 holes ONLY
\$37.00 Regular Rate
\$31.00 Twilight Rate (Noon-3pm)
\$25.00 Super Twilight (3pm - Close)
Youth / Junior
\$25.00 (ages 16-21 - must show ID to receive rate)
Pay Your Age- ages 15 & under (additional details below)
Senior Rate
\$34.00 (ages 60 and over)
Member Guest
\$25.00 per guest (limit of 3 guests per Member)

Weekends (Saturday, Sunday, and all Holidays)
Play is NOT unlimited, rate listed is for 18 holes ONLY
\$47.00 Regular Rate
\$38.00 Twilight Rate (Noon-3:00pm)
\$26.00 Super Twilight Rate (3:00pm - Close)
Youth / Junior
\$30.00 (ages 16-21 - must show ID to receive rate)
Pay Your Age- ages 15 & under (restrictions apply)

Membership Plans
Weekday Membership (Mon-Friday)
\$133.33 per month , and no additional per round fees. (add a spouse for \$66.66/month)
Full Membership (7 days /week)
Option 2: \$175 per month , and no additional per round fees. (add a spouse for \$75/month)



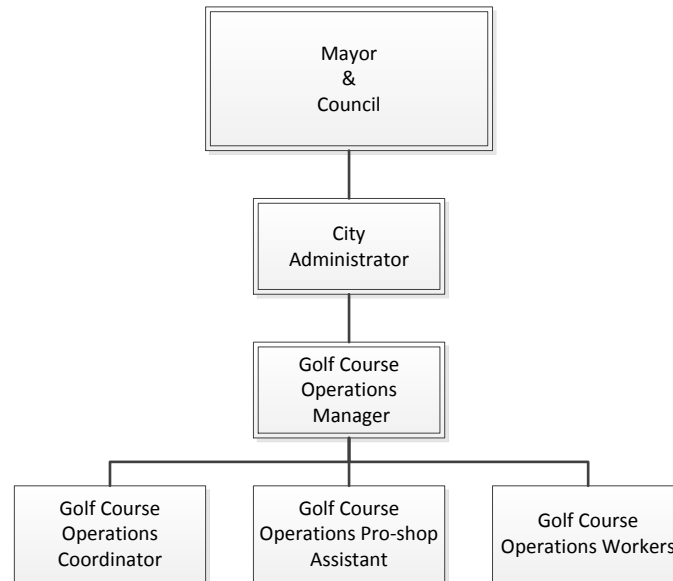
Chimneys Golf Course Fund

Expenditures

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ 198,629	\$ 291,000	\$ 327,800
OVERTIME	-	-	6,719	14,000	14,800
TOTAL SALARIES	-	-	205,348	305,000	342,600
BENEFITS					
GROUP INSURANCE	-	-	24,473	30,600	49,500
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	12,420	18,700	21,200
MEDICARE	-	-	2,905	4,500	5,000
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	59,662	155,400	106,800
TOTAL BENEFITS	-	-	99,460	209,200	182,500
TOTAL PERSONAL SERVICES	-	-	304,808	514,200	525,100
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	1,847	700	850
TECHNICAL	-	-	6,154	3,800	3,800
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	14,001	39,900	48,500
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	30,648	25,900	30,500
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	42,008	53,000	56,000
INS. OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	1,890	1,000	1,500
ADVERTISING	-	-	568	6,000	6,000
PRINTING & BINDING	-	-	1,284	2,000	2,000
TRAVEL	-	-	250	800	800
DUES & FEES	-	-	7,489	3,200	3,500
EDUCATION & TRAINING	-	-	50	700	600
LICENSES & FEES	-	-	-	-	200
GENERAL SUPPLIES/MATERIALS	-	-	14,306	19,200	20,000
UTILITIES	-	-	5,617	-	-
GASOLINE	-	-	21,942	44,000	44,000
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	300	300
SUP/INV PURCHASED RESALE	-	-	13,459	58,800	58,800
SMALL EQUIPMENT	-	-	35,216	3,800	5,000
TECHNOLOGY EQUIPMENT	-	-	10,657	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	1,018	6,300	6,300
UTILITY SUPPLY	-	-	82,856	80,800	91,250
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	23,145	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	314,405	350,200	379,900
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	18,000
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	8,000
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	26,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	10,400	9,100
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	10,400	9,100
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	63,729	60,100	59,500
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	63,729	60,100	59,500
TOTAL EXPENDITURES	\$ -	\$ -	\$ 682,942	\$ 934,900	\$ 999,600

Chimneys Golf Course Fund

Golf Pro Shop Operations



Statement of Purpose

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

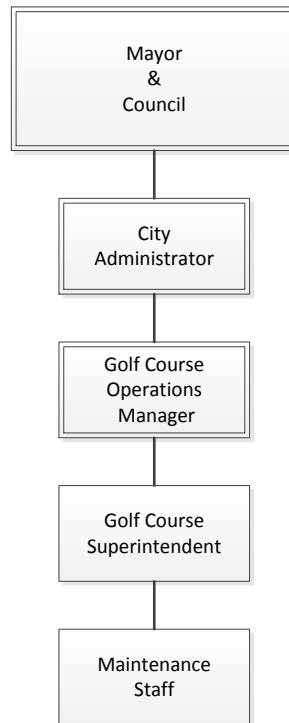
Program Objectives

1. To provide an affordable, high quality golf experience for all patrons through providing the highest level of customer service possible, while remaining competitive and self-supporting.
2. To promote increased participation and growth of the game.
3. To promote increased memberships for the golf course.

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	80,866	\$ 115,200	\$ 123,300
OVERTIME	-	-	3,512	7,100	8,200
TOTAL SALARIES	-	-	84,378	122,300	131,500
BENEFITS					
GROUP INSURANCE	-	-	10,740	11,300	12,600
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	5,160	7,500	8,100
MEDICARE	-	-	1,207	1,800	1,900
RETIREMENT CONTRIBUTION	-	-	(528)	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	23,865	71,700	41,000
TOTAL BENEFITS	-	-	40,444	92,300	63,600
TOTAL PERSONAL SERVICES	-	-	124,822	214,600	195,100
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	1,600	-	-
TECHNICAL	-	-	2,934	3,800	3,800
BILLING & COLLECTIN FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	5,495	21,600	32,600
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	980	4,700	4,700
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	42,008	53,000	56,000
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	1,499	1,000	1,500
ADVERTISING	-	-	568	6,000	6,000
PRINTING & BINDING	-	-	1,284	2,000	2,000
TRAVEL	-	-	80	400	400
DUES & FEES	-	-	7,227	3,000	3,000
EDUCATION & TRAINING	-	-	-	400	400
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	11,423	16,100	16,100
UTILITIES	-	-	4,015	-	-
GASOLINE	-	-	11,963	24,000	24,000
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	300	300
SUP/INV PURCHASED RESALE	-	-	13,459	58,800	58,800
SMALL EQUIPMENT	-	-	15,157	-	1,800
TECHNOLOGY EQUIPMENT	-	-	3,500	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	714	1,700	1,700
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	2,633	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	126,540	196,800	213,100
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	26,593	28,300	25,800
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	26,593	28,300	25,800
TOTAL EXPENDITURES	\$ -	\$ -	277,955	\$ 439,700	\$ 434,000

Chimneys Golf Course Fund

Golf Maintenance Operations



Statement of Purpose

The City of Winder's Golf Maintenance Operations Department strives to maintain quality facilities, grounds, and equipment under a sound management and financial plan that is competitive and self-supportive.

Program Objectives

1. To provide an affordable, high quality golf experience for all patrons through providing the highest level of course conditioning while remaining competitive and self-supporting.
2. To improve course aesthetics and maintain all equipment in a cost effective manner.

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	117,763	\$ 175,800	\$ 204,500
OVERTIME	-	-	3,207	6,900	6,600
TOTAL SALARIES	-	-	120,970	182,700	211,100
BENEFITS					
GROUP INSURANCE	-	-	13,733	19,300	36,900
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	7,260	11,200	13,100
MEDICARE	-	-	1,698	2,700	3,100
RETIREMENT CONTRIBUTION	-	-	528	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	35,797	83,700	65,800
TOTAL BENEFITS	-	-	59,016	116,900	118,900
TOTAL PERSONAL SERVICES	-	-	179,986	299,600	330,000
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	247	700	850
TECHNICAL	-	-	3,220	-	-
BILLING & COLLECTIO FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	8,506	18,300	15,900
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	29,668	21,200	25,800
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	390	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	170	400	400
DUES & FEES	-	-	262	200	500
EDUCATION & TRAINING	-	-	50	300	200
LICENSES & FEES	-	-	-	-	200
GENERAL SUPPLIES/MATERIALS	-	-	2,883	3,100	3,900
UTILITIES	-	-	1,602	-	-
GASOLINE	-	-	9,980	20,000	20,000
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	20,058	3,800	3,200
TECHNOLOGY EQUIPMENT	-	-	7,157	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	304	4,600	4,600
UTILITY SUPPLY	-	-	82,856	80,800	91,250
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	20,512	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	187,865	153,400	166,800
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	18,000
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	8,000
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	26,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	10,400	9,100
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	10,400	9,100
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	37,136	31,800	33,700
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	37,136	31,800	33,700
TOTAL EXPENDITURES	\$ -	\$ -	404,987	\$ 495,200	\$ 565,600

Chimneys Golf Course Fund

Positions by Department

	Approved FY 2012	Approved FY 2013	Approved FY 2014	Approved FY 2015	Requested FY 2016
<u>Pro Shop</u>					
Golf Course Operations Manager	-	-	-	1.00	1.00
Golf Course Operations Coordinator	-	-	-	1.00	1.00
Golf Course Operations Pro-Shop Assista	-	-	-	0.50	0.50
Golf Course Operations Worker	-	-	-	1.50	1.50
Total	-	-	-	4.00	4.00
<u>Maintenance Shop</u>					
Golf Course Superintendent	-	-	-	1.00	1.00
Maintenance Worker III	-	-	-	-	1.00
Maintenance Worker II	-	-	-	-	2.00
Maintenance Staff	-	-	-	4.38	2.25
Total	-	-	-	5.38	6.25
Total Special Facility Fund	-	-	-	9.38	10.25

Chimneys Golf Course Fund

Debt Service

	Balances			
	06/30/2015	Principal	Interest	Total
<u>Golf Maintenance</u>				
PNC - Aerifier	\$ 9,137	\$ 5,221	\$ -	\$ 5,221
TCF - Mower	3,853	3,853	-	3,853
Total Golf Course	<u>\$ 12,990</u>	<u>\$ 9,074</u>	<u>\$ -</u>	<u>\$ 9,074</u>

Chimneys Golf Course Fund

Capital Outlay

	<u>FY 2016</u>
<u>Golf Course Maintenance</u>	
On Course Bathroom	\$ 18,000
Utility Golf Cart	8,000
Total Golf Department	<u>\$ 26,000</u>

Utility Service Fund



Utility Service Fund

Revenue, Expenditures And Other Sources and Uses Summary

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
REVENUE					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	-	1,000	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	791,612	777,442	824,365	736,400	779,200
TOTAL REVENUE	791,612	777,442	825,365	736,400	779,200
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	791,109	777,298	814,392	736,400	779,200
TOTAL OPERATING EXPENDITURES	791,109	777,298	814,392	736,400	779,200
OTHER SOURCES AND (USES)					
Debt Service	(502)	(141)	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	(10,973)	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	(502)	(141)	(10,973)	-	-
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES					
	\$ 1	\$ 3	\$ (0)	\$ -	\$ -

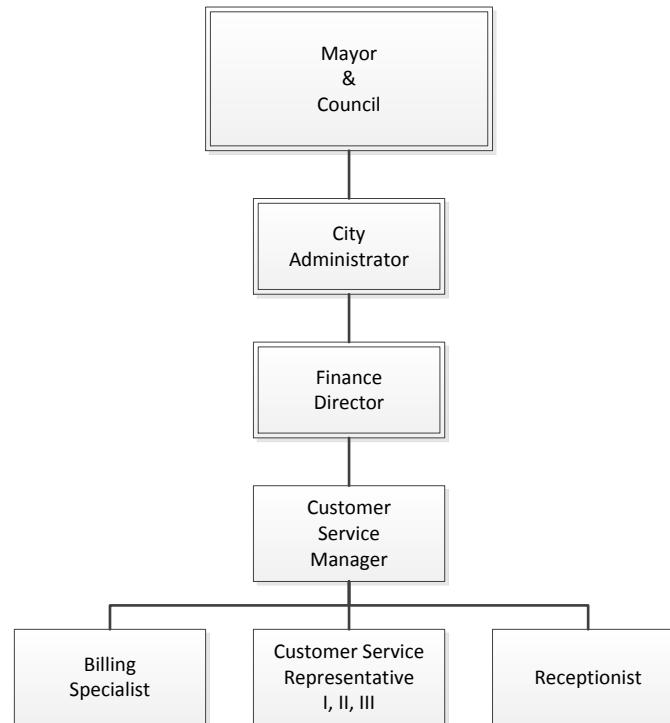
Utility Service Fund

Revenues

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

Utility Service Fund

Utility Billing & Collections



Statement of Purpose

To provide accurate billing, cash collections, and courteous customer service for all of the City of Winder utilities.

Program Objectives

1. Assure that the work of the department is adequately scheduled, documented, and evaluated.
2. Provide quality customer service.

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ 369,905	\$ 312,982	\$ 324,255	\$ 302,500	\$ 310,600
OVERTIME	10,264	8,859	3,505	3,400	1,800
TOTAL SALARIES	380,169	321,841	327,760	305,900	312,400
BENEFITS					
GROUP INSURANCE	88,815	57,301	65,009	60,700	80,400
SOCIAL SECURITY (FICA) CONTRIBUTIONS	22,568	19,187	19,883	18,600	19,200
MEDICARE	5,278	4,487	4,650	4,400	4,500
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	(741)	105,456	119,325	113,400	100,500
TOTAL BENEFITS	115,919	186,431	208,867	197,100	204,600
TOTAL PERSONAL SERVICES	496,088	508,272	536,627	503,000	517,000
OPERATING EXPENDITURES					
PROFESSIONAL	7,648	65,279	87,957	90,000	90,000
TECHNICAL	76,260	79,481	68,212	53,800	71,000
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	450	-	-	10,000
CLEANING SERVICES	-	-	335	500	500
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	19,532	10,218	-	-	-
GENERAL REPAIRS & MAINT.	-	95	42,647	37,700	37,600
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	390	5,720	3,000	3,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	6,804	77	2,956	4,000	4,000
INS, OTHER THAN EMP BENEFIT	675	-	-	-	-
COMMUNICATIONS	75,371	14,639	3,132	1,100	1,100
ADVERTISING	120	-	543	-	-
PRINTING & BINDING	395	-	99	1,500	1,500
TRAVEL	196	1,401	1,433	1,600	1,600
DUES & FEES	18,861	24,408	17,537	16,500	20,200
EDUCATION & TRAINING	400	1,231	1,542	4,000	4,000
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	20,676	11,992	11,834	9,300	9,300
UTILITIES	-	-	-	-	-
GASOLINE	23,582	14,300	9,547	3,500	-
FOOD	75	173	1,303	-	-
BOOKS AND PERIODICALS	-	-	-	300	300
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	1,362	12,642	6,423	2,200	2,200
TECHNOLOGY EQUIPMENT	5,738	5,247	6,484	3,000	4,500
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	463	403	1,147	1,400	1,400
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	36,864	26,601	8,915	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	295,021	269,026	277,765	233,400	262,200
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	502	141	-	-	-
TOTAL DEBT SERVICE	502	141	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	(791,612)	(777,442)	(824,365)	-	-
TOTAL ALLOCATION	(791,612)	(777,442)	(824,365)	-	-
TOTAL EXPENDITURES	\$ (1)	\$ (3)	\$ (9,973)	\$ 736,400	\$ 779,200

Utility Service Fund

Positions

<u>Utility Service Fund</u>	<u>Approved FY 2012</u>	<u>Approved FY 2013</u>	<u>Approved FY 2014</u>	<u>Approved FY 2015</u>	<u>Requested FY 2016</u>
Director	1.00	-	-	-	-
Customer Service Manager	-	1.00	1.00	1.00	1.00
Billing Technician	1.00	1.00	2.00	2.00	2.00
Customer Service Representative III	-	-	-	3.00	3.00
Customer Service Representative II	-	-	-	-	1.00
Customer Service Representative I	-	-	-	2.00	1.00
Customer Service Representative	4.00	3.00	2.00	-	-
Cashier	-	-	2.00	-	-
Receptionist	-	-	1.00	1.00	1.00
Collections Specialist	1.00	1.00	-	-	-
Meter Readers	4.00	2.00	2.00	-	-
Total	<u>11.00</u>	<u>8.00</u>	<u>10.00</u>	<u>9.00</u>	<u>9.00</u>

Fleet Maintenance Fund



Fleet Maintenance Fund

Revenue, Expenditures And Other Sources and Uses Summary

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
REVENUE					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	305,263	320,251	-	-	-
TOTAL REVENUE	305,263	320,251	-	-	-
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	305,062	320,194	-	-	-
TOTAL OPERATING EXPENDITURES	305,062	320,194	-	-	-
OTHER SOURCES AND (USES)					
Debt Service	(201)	(56)	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	(201)	(56)	-	-	-
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES					
	\$ 0	\$ 0	\$ -	\$ -	\$ -

Fleet Maintenance Fund

Expenditures

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ 142,840	\$ 137,421	\$ -	\$ -	-
OVERTIME	230	136	-	-	-
TOTAL SALARIES	143,070	137,557	-	-	-
BENEFITS					
GROUP INSURANCE	14,987	21,475	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	8,754	8,468	-	-	-
MEDICARE	2,048	1,980	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	(324)	21,400	-	-	-
TOTAL BENEFITS	25,464	53,324	-	-	-
TOTAL PERSONAL SERVICES	168,534	190,881	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	850	-	-	-	-
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	601	614	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	109,410	107,126	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	4,046	3,580	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	805	1,115	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	3,833	1,096	-	-	-
TECHNOLOGY EQUIPMENT	889	86	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	2,627	2,776	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	13,467	12,921	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	136,528	129,314	-	-	-
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	201	56	-	-	-
TOTAL DEBT SERVICE	201	56	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	\$ 305,263	\$ 320,251	\$ -	\$ -	-

Fleet Maintenance Fund Positions

<u>Fleet Maintenance Fund</u>	<u>Approved FY 2012</u>	<u>Approved FY 2013</u>	<u>Approved FY 2014</u>	<u>Approved FY 2015</u>	<u>Approved FY 2016</u>
Director	1.00	1.00	-	-	-
Customer Service	0.67	0.67	-	-	-
Foreman	1.00	1.00	-	-	-
Mechanic	1.00	1.00	-	-	-
Total Fleet Maintenance Fund	<u>3.67</u>	<u>3.67</u>	<u>-</u>	<u>-</u>	<u>-</u>

Building Fund



Building Fund

Revenue, Expenditures And Other Sources and Uses Summary

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
REVENUE					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	11,475	535,631	600,700	567,600
TOTAL REVENUE	-	11,475	535,631	600,700	567,600
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	11,475	535,631	600,700	567,600
TOTAL OPERATING EXPENDITURES	-	11,475	535,631	600,700	567,600
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	(1,997,200)	(3,285,000)
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	1,997,200	3,285,000
Cash Reserves	-	-	-	-	-
Transfers In	-	-	53,000	-	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	-	-	53,000	-	-
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES					
	\$ -	\$ -	\$ 53,000	\$ -	\$ -

Building Fund Revenues

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



Building Fund Expenditures

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	103	-	-
TECHNICAL	-	-	102	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	59,495	81,200	74,200
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	164,476	199,200	190,500
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS. OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	3,600
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	600	1,400	1,400
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	4,394	1,500	3,100
UTILITIES	-	-	274,920	317,400	294,800
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	11,475	22,458	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	11,475	535,631	600,700	567,600
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	100,000	-
BUILDINGS	-	-	-	1,897,200	3,285,000
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	1,997,200	3,285,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ 11,475	\$ 535,631	\$ 2,597,900	\$ 3,852,600

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	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	11,900	13,600	13,600
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	29,071	11,400	11,500
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	1,200
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	100	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	3,469	-	-
UTILITIES	-	-	39,855	43,500	47,200
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	11,475	22,458	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	11,475	110,033	68,500	73,500
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ 11,475	\$ 110,033	\$ 68,500	\$ 73,500

Building Fund

45 East Athens Street – Customer Center

Statement of Purpose

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

Program Objectives

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

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	5,360	8,400	8,400
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	19,883	6,800	11,800
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	1,300
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	50	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	659	1,500	1,500
UTILITIES	-	-	12,709	21,000	14,600
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	42,647	37,700	37,600
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	10,000	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	10,000	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	42,647	\$ 47,700	\$ 37,600

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	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	6,870	6,300	6,300
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	2,731	2,300	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	-	-	10,506	11,900	10,300
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	20,107	20,500	18,900
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	20,107	20,500	18,900

Building Fund

23 North Jackson Street – City Annex

Statement of Purpose

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

Program Objectives

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

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	102	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	3,140	4,400	4,400
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	50	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	1,600
UTILITIES	-	-	3,756	6,300	6,400
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	8,969	10,700	12,400
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	8,969	\$ 10,700	\$ 12,400

Building Fund

90 North Broad Street – Fire Headquarters

Statement of Purpose

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

Program Objectives

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

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	21,941	2,200	2,200
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	25	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	20,447	11,700	10,800
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	42,413	13,900	13,000
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	42,413	\$ 13,900	\$ 13,000

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	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	28,714	3,000	3,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	400
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	125	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	21,159	31,000	27,200
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	49,998	34,000	30,600
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	147,200	675,000
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	147,200	675,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ 49,998	\$ 181,200	\$ 705,600

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	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	28	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	629	1,200	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	-	-	9,399	7,800	6,900
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	10,057	9,000	8,100
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	10,057	\$ 9,000	\$ 8,100

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	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	21,145	30,100	23,100
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	15,620	142,300	35,400
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	700
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	35,113	36,900	37,800
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	71,878	209,300	97,000
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	71,878	209,300	97,000

Building Fund

113 East Athens Street – Community Center

Statement of Purpose

To account for the capital costs, utilities, maintenance, and repairs of the Community Center, Pavilion, and Jug Tavern Park. These buildings belong to 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	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	11,700	19,600	19,600
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	18,881	11,000	89,100
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	50	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	265	-	-
UTILITIES	-	-	42,354	48,200	47,700
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	73,250	78,800	156,400
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	120,000
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	120,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	73,250	\$ 78,800	\$ 276,400

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	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	6,127	2,000	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	-	-	50	1,400	1,400
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	1,518	3,000	2,400
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	7,695	6,400	5,800
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	7,695	6,400	5,800

Building Fund

89 East Athens Street – Adult Literacy Barrow

Statement of Purpose

To account for the capital costs, utilities, maintenance, and repairs of the building that houses the Adult Literacy Barrow.

Program Objectives

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

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	13,756	9,000	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	-	-	50	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	39,153	42,100	39,300
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	52,959	51,100	48,300
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	52,959	\$ 51,100	\$ 48,300

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	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	261	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	8,037	9,000	7,800
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	8,298	9,000	7,800
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	8,298	9,000	7,800

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	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	50	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	50	-	-
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	50	\$ -	\$ -

Building Fund

85 West May Street – Public Works Storage

Statement of Purpose

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

Program Objectives

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

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	75	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	10	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	4,549	4,800	5,500
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	4,634	4,800	5,500
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	4,634	\$ 4,800	\$ 5,500

Building Fund

87 West May Street – Public Works Building

Statement of Purpose

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

Program Objectives

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

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	2,441	600	600
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	10	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	15,320	14,200	9,300
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	17,772	14,800	9,900
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	17,772	14,800	9,900

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	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	2,520	3,200	3,200
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	175	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	20	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	3,014	3,400	2,200
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	5,729	6,600	5,400
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	5,729	6,600	5,400

Building Fund

97 West May Street – Old Solid Waste Storage

Statement of Purpose

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

Program Objectives

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

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	59	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	59	-	-
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	59 \$	\$ -	\$ -

Building Fund

99 West May Street – Garage

Statement of Purpose

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

Program Objectives

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

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	104	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	10	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	3,022	3,800	3,600
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	3,136	3,800	3,600
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	3,136	\$ 3,800	\$ 3,600

Building Fund

Miles Patrick Road– Utilities/Public Works Building

Statement of Purpose

To account for the capital costs, utilities, maintenance, and repairs of the new Public Works/Utilities Building(s). Once constructed, the building(s) will house the staff and inventory for the Public Works, Water, and Gas Departments.

Program Objectives

1. Enable all costs associated with the new Public Works/Utilities Building(s) to be easily identified and monitored.
2. Provide the ability to allocate the costs associated with the building(s) to the Public Works, Water, and Gas Departments.

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	-
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	100,000	-
BUILDINGS	-	-	-	500,000	1,565,000
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	600,000	1,565,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	600,000	\$ 1,565,000

Building Fund

Enterprise Blvd – Satellite Precinct

Statement of Purpose

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

Program Objectives

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

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	-
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	150,000
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	150,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	150,000

Building Fund

338 Monroe Highway – Golf Pro Shop

Statement of Purpose

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

Program Objectives

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

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	726	2,000	17,000
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	-	-	4,043	16,100	12,100
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	4,769	18,100	29,100
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	40,000	40,000
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	40,000	40,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	4,769	58,100	69,100

Building Fund

609 Corinth Church Road – Golf Maintenance Shop

Statement of Purpose

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

Program Objectives

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

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	216	1,000	1,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	964	2,700	3,700
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	1,180	3,700	4,700
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	1,180	\$ 3,700	\$ 4,700

Building Fund

Miles Patrick Road – Fire Station

Statement of Purpose

To account for the capital costs, utilities, maintenance, and repairs of a new Fire Station. Once constructed, this building will house firefighters and the necessary fire and rescue equipment used by the Fire Department.

Program Objectives

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

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	-
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	1,200,000	735,000
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	1,200,000	735,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	1,200,000	\$ 735,000



Component Unit Downtown Development Authority



Component Unit (DDA)

Revenue, Expenditures And Other Sources and Uses Summary

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
REVENUE					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	488,336	94,634	94,126	-	30,000
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	488,336	94,634	94,126	-	30,000
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	43,649	76,715	79,089	-	30,000
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	43,649	76,715	79,089	-	30,000
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES					
	\$ 444,687	\$ 17,920	\$ 15,037	\$ -	\$ -

Component Unit (DDA) Revenues

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

Component Unit

Downtown Development Authority

Statement of Purpose

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

Program Objectives

1. To facilitate projects that will promote trade, commerce, industry and employment in the Downtown district.
2. To enhance Downtown's physical appearance by encouraging façade improvements of Downtown buildings and encouraging new businesses within the Downtown area.
- 3.

Capital Outlay

No capital expenditures have been budgeted for this component unit.

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ORIGINAL BUDGET	2015-2016 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ -	\$ 28,050	\$ 30,420	\$ -	\$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	28,050	30,420	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	1,739	1,886	-	-
MEDICARE	-	407	441	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	10,700	257	-	-
TOTAL BENEFITS	-	12,846	2,584	-	-
TOTAL PERSONAL SERVICES	-	40,896	33,004	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	36,205	12,286	7,917	-	13,000
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	413	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	4,450	-	5,000
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	1,679	-	-	-
ADVERTISING	508	5,069	3,838	-	-
PRINTING & BINDING	-	32	-	-	-
TRAVEL	827	460	1,503	-	500
DUES & FEES	-	1,518	1,818	-	-
EDUCATION & TRAINING	1,470	2,407	660	-	1,000
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	1,551	6,946	2,597	-	10,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	130	370	295	-	500
BOOKS AND PERIODICALS	-	24	24	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	1,987	-	-	-	-
PUBLIC RELATIONS	-	3,643	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	972	972	22,983	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	43,649	35,819	46,085	-	30,000
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	\$ 43,649	\$ 76,715	\$ 79,089	\$ -	\$ 30,000



Appendix



Statistical Information

Assessed and Fair Market Value of Taxable Property Last Ten Years

Tax Year Ended June 30	Gross Digest Assessed Value	Residential Property	Commercial Property	Industrial Property
2005	\$ 325,968,587	\$ 207,620,213	\$ 74,398,933	\$ 3,108,170
2006	353,228,843	223,000,014	83,933,556	3,076,393
2007	385,648,472	245,861,535	94,611,405	3,298,941
2008	406,481,717	261,671,803	97,286,043	2,869,842
2009	383,711,255	237,468,616	97,903,884	3,315,031
2010	350,013,348	218,833,561	87,686,428	3,157,112
2011	324,817,545	201,987,066	84,084,011	3,368,395
2012	289,154,541	172,157,903	76,475,016	3,584,060
2013	289,283,925	170,748,136	77,136,799	3,773,128
2014	302,589,939	181,269,409	86,399,457	3,471,552

* Assessed Value is 40 percent per state law.

** Includes Homestead Exemptions and Exempt Property.
Current rates and values will be shown if available by publication date.

Sources: Barrow County Tax Commissioner
Georgia Department of Revenue

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

<u>All Other</u>	<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>
\$40,841,271	\$45,555,879	\$280,412,708	\$ -	\$ 701,031,770	40
43,218,880	45,615,571	307,613,272	-	769,033,180	40
41,876,591	50,335,464	335,313,008	-	838,282,520	40
44,654,029	50,877,550	355,604,167	-	889,010,418	40
45,023,724	42,624,458	341,086,797	-	852,716,993	40
40,336,247	37,538,166	312,475,182	-	781,187,955	40
35,378,073	39,461,871	285,355,674	-	713,389,185	40
36,937,562	34,546,109	254,608,432	-	636,521,080	40
37,625,862	33,785,139	255,498,786	-	638,746,965	40
31,449,521	36,440,780	266,149,159	-	665,372,898	40

Statistical Information

Property Tax Millage Rates – Direct and Overlapping Last Ten Fiscal Years as of June 30

Tax Year	City of Winder	School System	Barrow County M & O	Fire District Tax	State	Barrow County Total
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
2013	-	18.50	10.96	3.00	0.20	32.66
2014	3.00	18.50	12.31	-	0.15	33.96

Source: Georgia Department of Revenue

Note: The City of Winder has not assessed a property tax since 1977.
Millage rates are those in effect at the end of the City's fiscal year.
More current information will be added if available by publication date.

Statistical Information

Statement of Legal Debt Margin

Last Ten Years

Tax Year	Assessed Value of Tax Digest	General Bonded Debt Limit (10%)	Total Debt Applicable To Limit	Legal Debt Margin	Total Net Applicable Debt as a % of Debt Limit
2005	\$ 325,968,587	\$ 32,596,859	\$ -	\$ 32,596,859	- %
2006	353,228,843	35,322,884	-	35,322,884	-
2007	385,648,472	38,564,847	-	38,564,847	-
2008	406,481,717	40,648,172	-	40,648,172	-
2009	383,711,255	38,371,126	-	38,371,126	-
2010	350,013,349	35,001,335	-	35,001,335	-
2011	324,817,545	32,481,755	-	32,481,755	-
2012	289,154,541	28,915,454	-	28,915,454	-
2013	289,283,925	28,928,393	-	28,928,393	-
2014	302,589,939	30,258,994	-	30,258,994	-

Source: City of Winder Finance Department
Barrow County Tax Commissioner

Statistical Information

Demographic and Economic Statistics

Last Ten Calendar Years

<u>Year</u>	<u>Population City</u>	<u>Population County</u>	<u>Personal Income</u>	<u>Per Capita Income</u>	<u>Unemployment Rate</u>
2004	12,098	56,223	\$ 292,251,386	\$ 24,157	4.5%
2005	12,354	59,354	307,626,954	24,901	4.6
2006	13,059	63,045	332,547,435	25,465	4.2
2007	13,630	66,926	357,405,860	26,222	4.3
2008	14,195	70,256	388,332,615	27,357	6.1
2009	14,656	72,158	408,242,880	27,855	10.0
2010	14,099	69,367	354,364,266	25,134	10.0
2011	14,209	69,912	434,170,204	30,556	9.3
2012	14,271	70,169	457,942,119	32,089	8.4
2013	14,312	71,453	437,317,472	30,556	6.3

Sources of Information and bases for estimates:

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

* Statistics not available on an annual basis.

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

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

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

Statistical Information

Demographic and Economic Statistics

Last Ten Calendar Years

Year of Levy	LOST City of Winder	LOST Proceeds City of Winder	LOST Barrow County/ Other Municipalities	SPLOST Barrow County	ELOST Barrow County School System	State of Georgia	Total All Sales Tax
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
2013	0.2080	1,751,593	0.7920	1	1	4	7
2014	0.2080	1,833,808	0.7920	1	1	4	7

Note: All sales taxes are levied county-wide and collected by the State of Georgia. The State then distributes the various local option sales taxes to the local jurisdictions. There is no sales tax levied directly by the City of Winder. The City receives a portion of LOST based on a negotiated distribution formula. City proceeds are reported on a fiscal year basis and rounded. Sales tax rates are levied on a calendar year basis.

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

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

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

Statistical Information

Largest Water and Sewer Customers June 30, 2013 and Nine Years Prior

2014

<u>Customer</u>	<u>Product/Service</u>	<u>Total Billings</u>	<u>Percent of System Revenues</u>
Harrison Poultry	Poultry Processing	\$ 1,248,561	9.40 %
Stepan	Surfactant Mfg.	494,351	3.72
Harrison Feed	Poultry Feed	298,895	2.25
Johns-Manville	Fiberglass Insulation	271,112	2.04
Rhodia	Surfactant Mfg.	262,320	1.97
Barrow County Gov't	Public Safety Complex	129,473	0.97
Mast Brothers	Tank Cleaning	121,697	0.92
Chico's	Distribution Center	94,899	0.71
Metro Corral	Restaurant	87,911	0.66
Price Industries	Metal Fabrication	81,207	0.61
Total			<u>23.25 %</u>

2004

<u>Customer</u>	<u>Product/Service</u>	<u>Total Billings</u>	<u>Percent of System Revenues</u>
Harrison Poultry	Poultry Processing	\$ 451,651	6.61 %
Stepan	Surfactant Mfg.	365,255	5.34
Johns-Manville	Fiberglass Insulation	223,140	3.26
Rhodia	Surfactant Mfg.	145,321	2.13
Winder Health Care	Nursing Home	48,220	0.71
Total			<u>18.05 %</u>

Statistical Information

Largest Natural Gas System Customers June 30, 2013 and Nine Years Prior

2014

<u>Customer</u>	<u>Product/Service</u>	<u>Total Billings</u>	<u>Percent of System Revenues</u>
Johns-Manville	Fiberglass Insulation	\$ 1,517,227	14.86 %
Stepan	Surfactant Mfg.	762,352	7.46
Rhodia	Surfactant Mfg.	573,280	5.61
Harrison Poultry	Poultry Processing	444,872	4.36
Harrison Feed Mill	Poultry Feed	298,895	2.93
Trinity Industries	Railcar Parts Mfg.	176,240	1.73
Barrow County Gov't	Public Safety Complex	129,473	1.27
Mast Tank Cleaning	Tanker Truck Wash	121,697	1.19
Harrison Hatchery	Poultry	119,123	1.17
Chico Distribution	Clothes Dist.	94,899	0.93
Total			<u>41.50 %</u>

2004

<u>Customer</u>	<u>Product/Service</u>	<u>Total Billings</u>	<u>Percent of System Revenues</u>
Johns-Manville	Fiberglass Insulation	\$ 1,650,383	23.75 %
Rhodia	Surfactant Mfg.	883,084	12.71
Stepan	Surfactant Mfg.	647,338	9.32
Foley Products	Concrete Products	141,918	2.04
Harrison Poultry	Poultry Processing	124,037	1.79
Total			<u>49.61 %</u>

Source: City of Winder Utility Billing Department

Statement of Financial Policies

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

Budget Policy

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

Revenue Policy

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

Investment Policy

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

Accounting, Auditing and Financial Reporting Policy

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

Debt Policy

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

Fund Balance in Governmental Funds Policy

The City of Winder established and will maintain classification of fund balance as defined herein in accordance with Governmental Accounting Standards Board statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This policy shall apply to the City's General Fund and all governmental funds and became effective for the fiscal year ending June 30, 2011. Fund balance shall be composed of nonspendable, restricted, committed, assigned, and unassigned amounts, as defined herein.

Nonspendable Fund Balance – Amounts that are not in a spendable form, such as inventory, or will not be converted to cash in the next operating cycle, such as long-term notes receivable. Also, amounts that are legally or contractually required to remain intact, such as the corpus of a permanent fund.

Restricted Fund Balance – Amounts on which constraints have been placed by an external party, such as grantor, creditor, or laws or regulations of other governments. Also, amounts on which constraints have been placed by law through constitutional provisions or by enabling legislation and are legally enforceable by external parties. Restrictions may be changed or lifted only with the consent of the resource providers.

Committed Fund Balance – Amounts on which constraints have been placed by the City Council, the City's highest level decision-making authority, through the adoption of a resolution which includes the verbiage "committed for the purpose of". Commitments may only be changed or rescinded through the adoption of a subsequent resolution; the subsequent resolution shall refer to the original resolution by number.

Resolutions committing amounts must be adopted prior to the end of the fiscal year. However, the amount to commit must be determined within 60 days of the fiscal year-end.

Assigned Fund Balance – Amounts on which constraints have been placed by the City to use for a special purpose. The City Council may assign amounts through the adoption of a motion made during a public meeting of the Council. The City Council also authorizes the City Manager to assign amounts through a written memorandum.

Transfers to special revenue, capital projects, debt service, or permanent funds shall constitute assignments and shall be documented through the adoption of the City's operating budgets or subsequent budget amendments.

Assignments must be adopted prior to the end of the fiscal year; the amount assigned must also be determined prior to fiscal year-end.

Amounts appropriated to eliminate a projected deficit in the subsequent fiscal year's budget shall constitute assignments and be documented by adoption of the City's operating budgets.

Equity amounts reported in special revenue, capital projects, debt service, or permanent funds not otherwise classified as nonspendable, restricted, or committed should constitute assignments.

Unassigned Fund Balance – Equity amounts reported in the General Fund not otherwise classified as nonspendable, restricted, committed, or assigned. Unassigned amounts are the portion of fund balance that is available for any purpose. Governmental funds other than the General Fund shall not report positive unassigned fund balance.

HIEARCHY OF SPENDING

For the purpose of fund balance classification, the City considers restricted amounts spent first when expenditure is incurred for which both restricted and unrestricted fund balance is available. Furthermore, the City considers the following spending order when expenditures are incurred for purposes of which the following unrestricted fund balance classifications are available:

1. Committed
2. Assigned
3. Unassigned

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. GASB Statement No. 54 requires that special revenue funds have restricted or committed proceeds of specific revenue sources that are expected to continue to comprise a substantial portion of the inflows reported in the fund. For this purpose, the City defines proceeds from significant revenue sources as a single or combination of restricted or committed inflows which are expected to comprise 35% of the total revenue and other financing sources of the special revenue fund.

The Finance Director shall be charged with maintaining a listing of all special revenue funds reported by the City. This listing shall include the purpose of the fund and the significant restricted or committed revenue stream(s) this is (are) the basis for the fund.

Glossary of Terms

Adopted Budget

The budget numbers after the City Council has voted on the proposed budget and any changes made thereto.

Assets

Resources having a monetary value and that are owned or held by an entity.

Budget Calendar

A scheduling of tasks to be performed by the departments, internal review, committee and the Finance Department. Each task will have an expected completion date.

Budget Document

A written report showing a government's comprehensive financial plan for a specified period, usually one year that includes both the capital and the operating budgets.

Budget Officer

City Administrator.

Capital Budget

The City's budget for projects, major repairs, and improvements or additions to the City's fixed assets (streets, sidewalks, roads, sewers, stormwater, parks, and buildings).

Capital Improvement

A term that includes land, structures, facilities, machinery, equipment, or furnishings having a useful life of longer than one year.

Capital Outlay

City policy requires the use of capital outlay for capital items with a cost of \$5,000 or more for general assets and \$25,000 or more for infrastructure assets. It also allows, but doesn't require, the use of capital outlay for capital items that cost less than \$5,000 for general assets or \$25,000 for infrastructure assets.

Capital Projects

Major repairs, improvements or additions to the City's fixed assets (streets, sidewalks, roads, sewers, stormwater, parks, and buildings).

Comprehensive Annual Financial Report (CAFR)

The annual audited results of the City's financial position and activity.

Current Fiscal Year

July 1, 2014 through June 30, 2015.

Debt Service

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

Depreciation

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

Employee Benefits

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

Enterprise Funds

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

Capital Assets

Includes equipment, vehicles, furniture and fixtures, computer hardware and software with a cost basis in excess of \$5,000, and infrastructure with a cost basis in excess of \$25,000.

Fund

A budgetary and accounting entity with balancing revenues and appropriations.

Fund Balance

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

General Fund

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

Infrastructure

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

Indirect Costs

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

Internal Fund Charges

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

Local Maintenance and Improvement Grant (LMIG)

Grant program sponsored by the Georgia Department of Transportation that is used for repaving an approved list of streets within the City of Winder.

Next Fiscal Year (New Budget Year)

July 1, 2015 through June 30, 2016.

Operating Budget

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

Reserves

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

Special Purpose Local Option Sales Tax (SPLOST)

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

User Fees

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



**City of Winder, Georgia
FY 2016 Annual Budget**