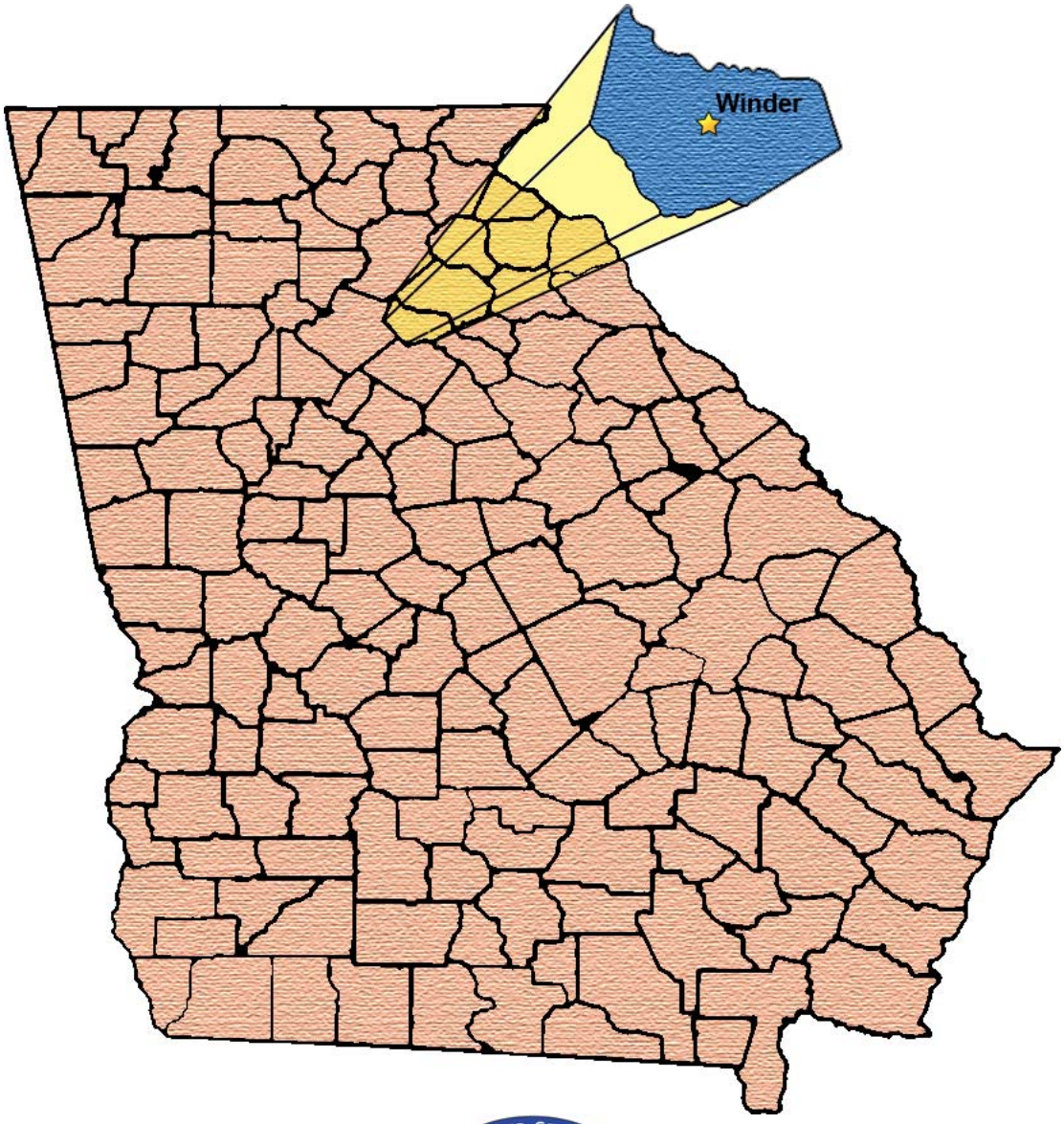
# 2013




**Annual Budget**
**City of Winder, Georgia**
**For the Fiscal Year Ending June 30, 2013**

# CITY OF WINDER, GEORGIA

# ANNUAL BUDGET

## For the Fiscal Year Ending

## June 30, 2013

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

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COUNCIL MEMBERS
Bob Dixon
Charlie Eberhart
Larry Evans
Sonny Morris
Ridley Parrish
Travis Singley

# City of Winder

MAYOR
David Maynard

CITY ADMINISTRATOR
Donald Toms

May 17, 2012

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, 2013. The recommendations are based on a great deal of study and review by our management team working closely with the Mayor and Council. It is a consensus that the City continue to provide high level of services for the citizens, customers, and visitors of the City of Winder. The goal of the City is to maintain and improve the City's quality of services while preserving the City's financial position without putting unjust financial burdens on our citizens.

## Budget Highlights

- The City of Winder implemented no utility rate increases for the FY 2012-2013 with a decrease in the city-wide operating budget of $984,200 or 3.33% from the FY 2012 budget. The FY 2013 Annual Operating Budget compared to FY 2012 Annual Operating Budget is as follows:

| | FY 2012 | FY 2013 |
|---|---|---|
| General Fund | $8,758,000 | $9,343,300 |
| Television Station Fund | 213,800 | 144,500 |
| Police Escrow Fund | 5,000 | 5,000 |
| Festivals Fund | 0 | 70,000 |
| Hotel Motel Fund | 45,000 | 25,000 |
| Grant Fund | 187,800 | 145,100 |
| Water Fund | 10,572,100 | 10,623,500 |
| Environmental Protection Services Fund | 531,800 | 445,400 |
| Gas Fund | 7,665,300 | 6,444,600 |
| Solid Waste Fund | 967,500 | 683,100 |
| Special Facilities Fund | 331,800 | 319,700 |
| Fleet Maintenance Fund | 296,000 | 296,700 |
| Downtown Development Fund | 25,000 | 69,000 |
| Total | $29,599,100 | 28,614,900 |

- The City of Winder plans to issue Request for Proposals for the following:
  - Utility bill printing and mailing services
  - Annual maintenance for HVAC services
  - Cemetery maintenance services
  - Audit Services for FY 2013
  - Pest Control
- The City of Winder will continue to work with the Department of Community Affairs (DCA) to help the City launch a locally based plan to meet the housing needs for the City through the Georgia Initiative for Community Housing (GICH).
- The City has also negotiated an agreement with Barrow County to handle the City's E911 and dispatching services that has been handled within the Winder Police Department. This consolidation of services will ultimately reduce the cost of these services for the citizens of Winder. During the first three years the City has agreed to pay the County
- The City of Winder assumes that all capital purchases will be acquired with proceeds from debt or revenues that exceed expenditures.

- The Environmental Protection Services have been brought in-house to enable the City to provide more services with lower costs.
- The City continues to reorganize to enable the most services for the money. In the FY 2012-2013 budget the overall number of FTE's decreased by 8.13 The changes are as follows

| Department | Additions | | | Reductions | | | FTE Net |
|---|---|---|---|---|---|---|---|
| **Administration** | Receptionist/Clerical | | | Deputy City Clerk | | | - |
| **Human Resources** | | | | HR Director | Safety & Loss Coordinator | | (2.00) |
| **Finance** | Finance & Auditing Manager | Accountant/Internal Auditor | Purchaser | Staff Accountant (2) | | | 1.00 |
| **Information Technology** | GIS Section Manager | GIS Locator (2) | | Operations IT Manager | Receptionist/Clerical | | 1.00 |
| **Planning, Licensing & Permitting** | | | | GIS Section Manager | GIS Locator | | (2.00) |
| **Police** | Police Patrol | | | Jail Transporters | Police Communications (3) | | (2.75) |
| **Public Works** | Maintenance Worker | | | Cemetery Maintenance (2) | | | (2.00) |
| **TV Station** | | | | Manager | Entry Level Technician | | (2.00) |
| **Grant Fund** | | | | GOHS Heat Officer | | | (0.75) |
| **Water Fund** | Service Technicians (2) | | | | | | 2.00 |
| **Fats, Oils, & Grease** | Service Technician | | | | | | 1.00 |
| **Stormwater** | Crew Leader | Laborers (2) | | | | | 3.00 |
| **Gas Fund** | | | | Lead Man/Operator | | | (1.00) |
| **Community Center** | | | | Event Staff | | | (0.63) |
| **Utility Billing** | Customer Service Manager | | | Director | Meter Readers (2) | Customer Service Rep | (3.00) |
| | | | | | | Total Change | (8.13) |

## Accomplishments and Priorities

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

- The City of Winder's Streetscape program should begin during FY 2013 with funding from the Georgia Department of Transportation's (GDOT) traffic enhancement grant. In FY 2010 the City was awarded a $500,000 grant for this streetscape project which consists of enhancements for Broad Street from the Post Office to the Train Depot. During FY 2011, the City was awarded another $500,000 from the GDOT for this project. This project will be by far the biggest investment in the downtown area's history.
- The Downtown Façade Rehabilitation Program will continue during the FY 2013 which is funded by the Downtown Development Authority. The program is geared to help refurbish and freshen up the look of businesses in the immediate historic downtown area.
- FY 2012, the City demolished the Granite Hotel and continue to improve that corner lot on Athens Street and Broad Street. The City plans to create a space that will enhance the downtown and add to the Streetscape Program.
- The City of Winder and GDOT completed the SR 211 (West Athens Street/Horton Street/McNeal Road) project. This project included new turn lanes, sidewalks, drainage, and upgraded utilities for the area and helps alleviate one of the most congested areas in the city.
- The City's Gas Department was awarded The Golden Backhoe Award from the GUCC (Georgia Utility Coordinating Council), Marketing Excellence Award from the Municipal Gas Authority of Georgia, H.E.A.T. Award from the Municipal Gas Authority of Georgia
- The City's Television Station received two national awards from the National Association of Telecommunications Officers and Advisors in 2011. The first one was a 2nd place award for Interview/Talk Show Budget under $200,000 for "Talk of the Town", and the second one was a 3rd place award for Documentary Event Coverage for "Jug Tavern."
- The City's Water Department received 3 gold awards from the Georgia Association of Water Professionals in recognition of complete and consistent permit compliance during the calendar year of 2011.
- The City's Finance Department received three awards from the Government Finance Officers Association for the City's FY 2011 Comprehensive Annual Financial Report, FY 2011 Citizens' Report, and FY 2012 Budget.
- The City continues its efforts for having local family activities by organizing the final Lazy Daze Music Festival, the Jug Tavern Festival & BBQ Cook-off, the Christmas Parade, and the Summer Funfest which includes carnival rides.
- The Winder Cultural Arts Center celebrated its 5th anniversary and its 150th Winder Barrow Community Theatre performance in the Colleen O. Williams Theater. The Theater was also part of the Southern Circuit Tour of Independent Filmmakers Tour during FY 2011-2012 and will again host the 2012-2013 tour.

## Acknowledgements

The Fiscal Year 2013 Annual Budget for the City of Winder is a product of months of considerable effort by many individuals beginning with the input and analysis of staff members at all levels of the organization and continuing through the final decisions and commitment of the Mayor and City Council. This budget shows our dedication to our employees, the community's quality of life, and the efficient stewardship of public funds. My appreciation goes to all involved in this process.

Sincerely,



Donald Toms
City Administrator



Leslie W. Henderson
Finance Director

# About Winder

## General Information

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

The City is the largest city in Barrow County, and is the county seat. Barrow County is located in the center of Georgia's Golden Triangle and is the nucleus of research and technological advancements. In close proximity to Atlanta, Barrow County is just west of Athens and east of Gwinnett County. This central location, between four large employment and educational markets, made Barrow County the fifteenth fastest growing county in the United States from 2000 to July 1, 2008. Served primarily by Highway 316 and I-85, Barrow County is an escape from congested traffic and city noise. However, the growth has slowed down considerably in the City as it has across the state of Georgia.

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

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

## Basis of Budgeting

The basis of budgeting used for all Governmental Fund Types (all funds except those associated with Proprietary Funds – Water and Sewer, Environmental Protection Services, Gas, Solid Waste, Broadband, Special Facilities, Utility Service, and Fleet Maintenance 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 fully 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 27 | Budget Kickoff Meeting with Department Heads to distribute budget worksheets. |
| March 16 | Departmental requests due to Finance. |
| April 23 - 27 | Department Heads discuss budget requests with Mayor and Council Committees. |
| May 14 | Preliminary Budget available for public inspection. |
| May 17 | First Public Hearing and Council Work Session. |
| May 24 | Second Public Hearing and Council Work Session. |
| June 5 | Council Adopts FY 2012-2013 Budget. |

## Budget Amendment Process

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

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


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"




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, 2011. 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



Charlie Eberhart
Ward 2



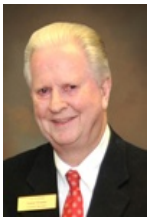
J. Ridley Parrish
Ward 3



Travis Singley
Ward 4



Bob Dixon
At-Large



Larry Evans
At-Large

John Stell, City Attorney
Gloria Andrews, City Clerk

## DEPARTMENT DIRECTORS

| | | | |
|---|---|---|---|
| Donald Toms | City Administrator | Leslie Henderson | Finance Director |
| Alex Wages | IT Director | Roger Wilhelm | Water Department Director |
| Mike Jewell | Gas Department Director | Barry Edgar | Planning Director |
| Don Wildsmith | Cultural Arts Director | Fawn Alexander | Community Center Director |
| Ricky Page | Vehicle Maintenance Director | Ken Chalker | Public Works Director |
| Matt Whiting | Fire Chief | Dennis Dorsey | Police Chief |

## MAILING ADDRESS

45 East Athens Street, P.O. Box 566, Winder, Georgia 30680

# Mission Statement and Core Values

## Mission Statement

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

## Core Values

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

- **CUSTOMER DRIVEN SERVICE** - Our actions are driven by the desire to serve our customers better. We work not only to meet their needs but also to exceed their expectations.

- **COMMITMENT TO EXCELLENCE** - While there are many elements of excellence, we believe a focus on timeliness, improvements, and quality is the best way to fulfill our mission.

- **TIMELINESS** - We strive to our customers' needs timely and accurately. We always balance our desire for speed with diligent care to insure accuracy.

- **IMPROVEMENTS** - We continually improve our processes in order to better serve our customers. We are committed to a continuous learning environment where we constantly upgrade our skills.

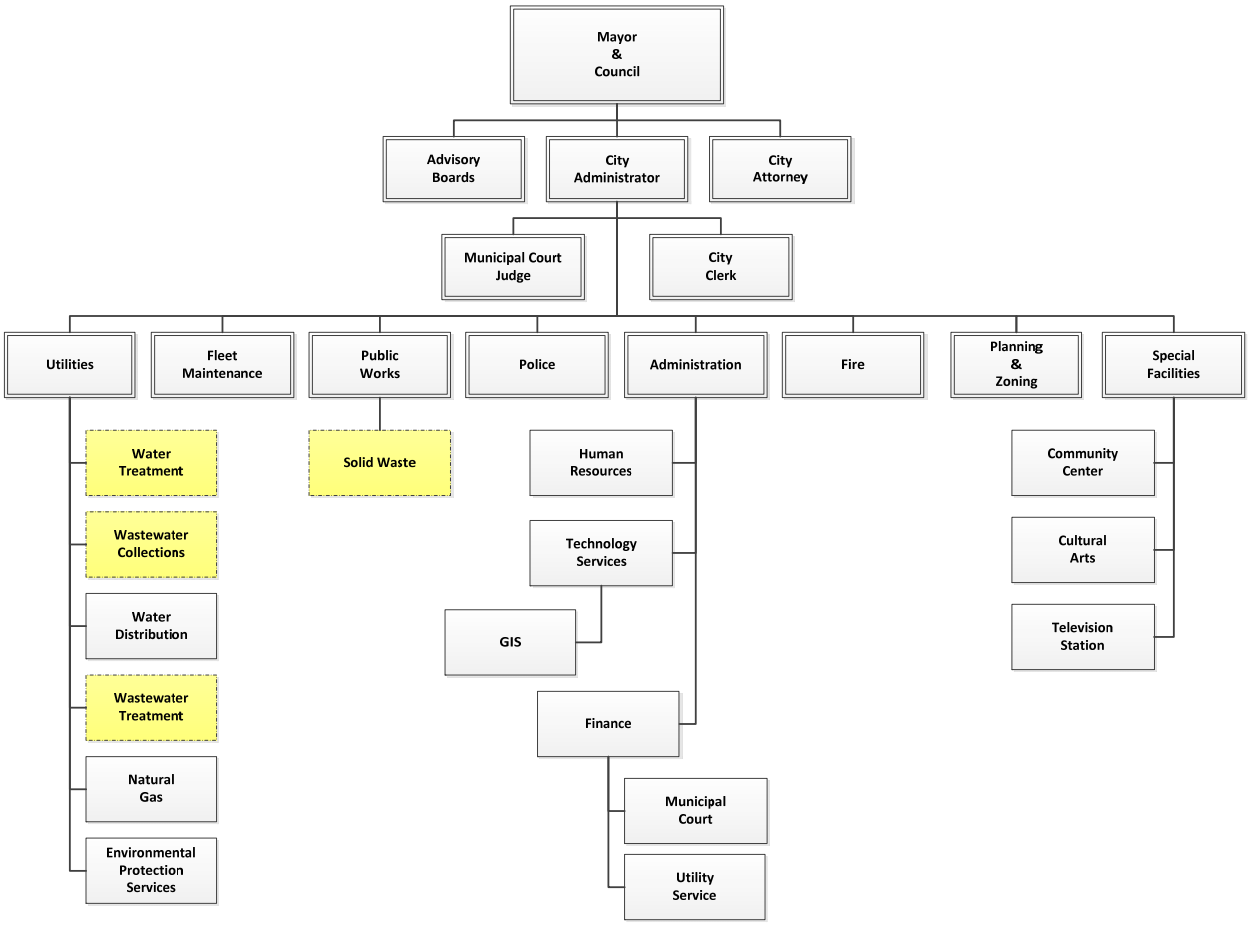
- **QUALITY** - We are committed to meeting and exceeding the high standards of performance set by the Mayor and City Council.

- **A DEEP RESPECT FOR EACH PERSON** - We share a deep respect for the contribution of each person to the success of the Finance Team. Each of us has rights and responsibilities as members of the Finance Team. We have the right to work in an environment where mutual respect, teamwork, integrity, honesty, and candor are the norm. We have the responsibility to foster that environment and actively contribute to the success of the Finance Team.

- **MUTUAL RESPECT AND TEAMWORK** - We recognize and respect diversity of people and support ideas in our work environment. Each of us has an obligation to speak up and an obligation to listen. We encourage constructive contention. We confront issues with mutual respect. We pro-actively communicate and share information with colleagues. We expect the best of each other and ourselves. No person is alone in his or her pursuit of an objective; **WE ARE A TEAM.**

- **PERSONAL ACCOUNTABILITY** - We each take ownership for the success of our team. We keep our commitments. We recognize each other and ourselves as valuable assets of the City of Winder and strive for personal excellence as well as Team success.

# Organization Chart




Note: Contractors shown in yellow

CITY OF WINDER, GEORGIA
RESOLUTION
R-08-12

A Resolution to provide for the adoption of a budget for the City of Winder, Georgia for the Fiscal Year ending June 30, 2013.

BE IT RESOLVED by the Mayor and Council of the City of Winder that based on the following anticipated revenues, the following amounts are hereby appropriated for the expenses of the government and its activities for the fiscal year ending June 30, 2013; and

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

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

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

BE IT FURTHER RESOLVED that the property tax rate is hereby set at 4.8547 mills for the budget period, but is rolled back to zero due to the proceeds of the local option sales tax.

The Resolution is hereby adopted this 5th day of June 2012.

Mayor

Attest:

(SEAL)


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

# Fund Descriptions

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

## Governmental Funds

### General Fund

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

### Special Revenue Funds

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

### Capital Projects Fund

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

## Fiduciary Funds

### Agency Fund – Municipal Court

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

### Agency Fund – Downtown Improvement Fund

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

## Enterprise Funds

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

### Water and Sewer Fund

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

### Solid Waste Management Fund

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

### Special Facilities Fund

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

### Internal Service Fund

The Internal Service Funds account for goods and services provided by one department to other departments or funds on a cost-reimbursement basis. In addition, certain services are supplied to outside agencies for a fee. The Utility Service Fund accounts for the utility billing, meter reading, and cash collections for the all of the other utility funds. The Fleet Maintenance Fund accounts for the repair and maintenance of City vehicles.

## 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

| | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Taxes | $ 3,708,836 | $ 3,762,775 | $ 3,686,372 | $ 3,844,700 | $ 3,991,700 |
| Franchise Fees | 760,390 | 778,254 | 802,754 | 806,000 | 839,500 |
| License and Permits | 186,783 | 138,161 | 125,894 | 128,500 | 133,500 |
| Intergovernmental | 603,616 | 564,896 | 556,571 | 713,000 | 406,800 |
| Charges for Service | 25,398,391 | 23,523,642 | 23,524,126 | 23,275,100 | 22,606,800 |
| Fines and Forfeitures | 702,537 | 813,427 | 824,281 | 860,200 | 599,800 |
| Interest | 373,673 | 214,480 | 215,059 | 197,900 | 219,100 |
| Miscellaneous | 162,319 | 119,911 | 120,663 | 73,700 | 117,700 |
| **TOTAL REVENUE** | **31,896,546** | **29,915,546** | **29,855,719** | **29,899,100** | **28,914,900** |
| **REQUIREMENTS** | | | | | |
| Salaries | 7,869,375 | 6,764,555 | 6,637,015 | 6,788,000 | 7,049,500 |
| Benefits | 3,163,063 | 2,917,729 | 3,178,499 | 3,471,800 | 3,811,500 |
| Operating Expenditures | 19,777,907 | 18,453,807 | 18,430,986 | 15,937,500 | 14,586,700 |
| Indirect Costs | (1,346,512) | (189,736) | (261,463) | - | - |
| Internal Fund Charges | 1,346,512 | 189,736 | 261,463 | - | - |
| **TOTAL OPERATING EXPENDITURES** | **30,810,345** | **28,136,091** | **28,246,500** | **26,197,300** | **25,447,700** |
| **OTHER SOURCES AND (USES)** | | | | | |
| Debt Service | (1,160,818) | (1,525,453) | (1,642,476) | (3,201,800) | (3,167,200) |
| Capital Outlay | (2,176,083) | (1,192,049) | (1,083,754) | (14,973,300) | (14,892,900) |
| Proceeds From Sale of Assets | 69,388 | 12,325 | 27,134 | - | - |
| Proceeds From Rate Increase | - | - | 760,553 | 1,474,800 | 900,000 |
| Issuance of Debt Instruments | 511,617 | - | - | 12,998,500 | 13,692,900 |
| Transfers In | 5,662,620 | 4,131,763 | 3,497,353 | 4,667,800 | 5,137,300 |
| Transfers Out | (5,662,620) | (4,131,763) | (3,497,353) | (4,667,800) | (5,137,300) |
| **TOTAL OTHER SOURCES AND (USES)** | **(2,755,897)** | **(2,705,177)** | **(1,938,543)** | **(3,701,800)** | **(3,467,200)** |
| **EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES** | **$ (1,669,696)** | **$ (925,722)** | **$ (329,324)** | **$ -** | **$ -** |

# Summary of Citywide - Operating & Capital Budget

| | GENERAL | TELEVISION STATION | POLICE ESCROW | FESTIVALS | HOTEL MOTEL | CAPITAL PROJECTS | GRANT |
|---|---|---|---|---|---|---|---|
| **REVENUES:** | | | | | | | |
| TAXES | $ 3,939,500 | $ - | $ - | $ - | $ 52,200 | $ - | $ - |
| FRANCHISE FEES | 733,500 | 106,000 | - | - | - | - | - |
| LICENSES, & PERMITS | 133,500 | - | - | - | - | - | - |
| OTHER GOVERNMENTS | 5,000 | - | - | - | - | 300,000 | 101,800 |
| INVESTMENT INCOME | 65,000 | - | - | - | - | - | - |
| MUNICIPAL COURT | 594,800 | - | 5,000 | - | - | - | - |
| MISCELLANEOUS | 48,700 | - | - | - | - | - | - |
| CHARGES FOR SERVICES | 157,600 | - | - | 56,400 | - | - | - |
| INTERFUND TRANSFERS | 3,665,700 | 38,500 | - | 13,600 | (27,200) | - | 43,300 |
| **TOTAL REVENUES** | **9,343,300** | **144,500** | **5,000** | **70,000** | **25,000** | **300,000** | **145,100** |
| **REQUIREMENTS** | | | | | | | |
| SALARIES | 5,167,500 | 36,000 | - | - | - | - | 88,100 |
| BENEFITS | 3,212,900 | 9,600 | - | - | - | - | 22,500 |
| OPERATING EXPENDITURES | 3,754,000 | 71,700 | 5,000 | 70,000 | 25,000 | - | - |
| DEBT SERVICE | 391,100 | - | - | - | - | - | - |
| ALLOCATION/INDIRECT COSTS | (3,182,200) | 27,200 | - | - | - | - | 34,500 |
| ALLOCATION/INTERNAL FUND CHARGES | - | - | - | - | - | - | - |
| **TOTAL REQUIREMENTS** | **9,343,300** | **144,500** | **5,000** | **70,000** | **25,000** | **-** | **145,100** |
| **REVENUES OVER (UNDER) REQUIREMENTS** | **-** | **-** | **-** | **-** | **-** | **300,000** | **-** |
| **REVENUES FROM OTHER SOURCES** | | | | | | | |
| CASH RESERVES | - | - | - | - | - | - | - |
| PROCEEDS FROM RATE INCREASE | - | - | - | - | - | - | - |
| PROCEEDS FROM DEBT | 1,421,300 | 55,200 | - | - | - | - | - |
| **TOTAL REVENUES FROM OTHER SOURCES** | **1,421,300** | **55,200** | **-** | **-** | **-** | **-** | **-** |
| **CAPITAL EXPENDITURES** | | | | | | | |
| BUILDINGS | 493,800 | - | - | - | - | - | - |
| INFRASTRUCTURE | 449,000 | - | - | - | - | 300,000 | - |
| EQUIPMENT | 8,600 | 55,200 | - | - | - | - | - |
| VEHICLES | 117,400 | - | - | - | - | - | - |
| FURNITURE | - | - | - | - | - | - | - |
| COMPUTERS | 352,500 | - | - | - | - | - | - |
| **TOTAL CAPITAL EXPENDITURES** | **1,421,300** | **55,200** | **-** | **-** | **-** | **300,000** | **-** |
| **OTHER REV SOURCES OVER/UNDER CAPITAL EXPENDITURES** | **-** | **-** | **-** | **-** | **-** | **(300,000)** | **-** |
| **TOTAL REVENUES OVER/UNDER EXPENDITURES** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **ESTIMATED FUND BALANCE/FUND EQUITY, BEGINNING OF YEAR** | **$ 1,675,887** | **$ 50,875** | **$ 27,327** | **$ 10,232** | **$111,501** | **$ (275,262)** | **$ 29,526** |
| SOURCE (USE) OF CASH RESERVES | - | - | - | - | - | - | - |
| **ESTIMATED FUND BALANCE/FUND EQUITY, END OF YEAR** | **$ 1,675,887** | **$ 50,875** | **$ 27,327** | **$ 10,232** | **$111,501** | **$ (275,262)** | **$ 29,526** |

| WATER SEWER | ENVIRONMENTAL PROTECTION | GAS | SOLID WASTE | SPECIAL FACILITIES | UTILITY SERVICE | FLEET MAINTENANCE | COMPONENT UNITS (DDA) | TOTAL |
|---|---|---|---|---|---|---|---|---|
| $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 3,991,700 |
| - | - | - | - | - | - | - | - | 839,500 |
| - | - | - | - | - | - | - | - | 133,500 |
| - | - | - | - | - | - | - | - | 406,800 |
| 154,100 | - | - | - | - | - | - | - | 219,100 |
| - | - | - | - | - | - | - | - | 599,800 |
| - | - | - | - | - | - | - | 69,000 | 117,700 |
| 13,146,800 | 32,700 | 7,850,200 | 974,400 | 92,000 | - | 296,700 | - | 22,606,800 |
| (2,677,400) | 412,700 | (1,405,600) | (291,300) | 227,700 | - | - | - | - |
| **10,623,500** | **445,400** | **6,444,600** | **683,100** | **319,700** | **-** | **296,700** | **69,000** | **28,914,900** |
| 627,300 | 123,300 | 390,600 | - | 130,300 | 338,500 | 147,900 | - | 7,049,500 |
| 227,800 | 69,100 | 88,200 | - | 33,600 | 115,100 | 32,700 | - | 3,811,500 |
| 4,345,200 | 143,200 | 4,976,000 | 660,000 | 98,700 | 257,200 | 111,700 | 69,000 | 14,586,700 |
| 2,695,700 | - | 65,200 | - | - | 10,800 | 4,400 | - | 3,167,200 |
| 2,130,000 | 109,800 | 704,700 | 6,400 | 57,100 | 77,100 | 35,400 | - | - |
| 597,500 | - | 219,900 | 16,700 | - | (798,700) | (35,400) | - | - |
| **10,623,500** | **445,400** | **6,444,600** | **683,100** | **319,700** | **-** | **296,700** | **69,000** | **28,614,900** |
| **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **300,000** |
| - | - | - | - | - | - | - | - | - |
| 900,000 | - | - | - | - | - | - | - | 900,000 |
| 11,271,000 | 363,000 | 568,000 | - | - | 14,400 | - | - | 13,692,900 |
| **12,171,000** | **363,000** | **568,000** | **-** | **-** | **14,400** | **-** | **-** | **14,592,900** |
| - | - | - | - | - | - | - | - | 493,800 |
| 12,072,000 | 363,000 | 516,000 | - | - | - | - | - | 13,700,000 |
| 77,000 | - | 8,000 | - | - | 5,100 | - | - | 153,900 |
| 22,000 | - | 44,000 | - | - | - | - | - | 183,400 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | 9,300 | - | - | 361,800 |
| **12,171,000** | **363,000** | **568,000** | **-** | **-** | **14,400** | **-** | **-** | **14,892,900** |
| **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **(300,000)** |
| **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **$ 56,057,691** | **$ (870,113)** | **$ 6,269,391** | **$ 305,476** | **$ 4,288,937** | **$ -** | **$ -** | **$ 348,683** | **$ 68,114,911** |
| - | - | - | - | - | - | - | - | - |
| **$ 56,057,691** | **$ (870,113)** | **$ 6,269,391** | **$ 305,476** | **$ 4,288,937** | **$ -** | **$ -** | **$ 348,683** | **$ 68,114,911** |

# Summary of Citywide – Positions by Department

| | Approved FY 2009 | Approved FY 2010 | Approved FY 2011 | Approved FY 2012 | Requested FY 2013 |
|---|---|---|---|---|---|
| **Administration** | | | | | |
| City Administrator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| City Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Deputy City Clerk | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Purchasing Director/Treasurer | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 |
| Receptionist/Clerical | 1.00 | 1.00 | - | - | 1.00 |
| Total | 4.75 | 4.75 | 3.75 | 3.75 | 3.75 |
| **Human Resources** | | | | | |
| HR Director | 1.00 | 1.00 | 1.00 | 1.00 | - |
| HR Specialist | 1.50 | 1.00 | 1.00 | 1.00 | 1.00 |
| Records Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Safety & Loss Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Total | 4.50 | 4.00 | 4.00 | 4.00 | 2.00 |
| **Finance** | | | | | |
| Finance Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Finance & Auditing Manager | - | - | - | - | 1.00 |
| Accountant/Internal Auditor | - | - | - | | 1.00 |
| Staff Accountant | 1.00 | 1.00 | 1.00 | 2.00 | - |
| Purchaser | - | - | - | - | 1.00 |
| A/P Clerk | 1.00 | - | - | - | - |
| Total | 3.00 | 2.00 | 2.00 | 3.00 | 4.00 |
| **Technology Services** | | | | | |
| Technology Services Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Operations IT Manager | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Public Safety IT Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| GIS Section Manager | - | - | - | - | 1.00 |
| GIS Locator | - | - | - | - | 2.00 |
| Receptionist/Clerical | - | - | 1.00 | 1.00 | - |
| Total | 3.00 | 3.00 | 4.00 | 4.00 | 5.00 |
| **Planning, Licensing & Permitting** | | | | | |
| Planning Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Customer Service Representative | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Building Inspector | 1.00 | - | - | - | - |
| Assistant Building Inspector | 1.00 | - | - | - | - |
| GIS Section Manager | - | 1.00 | 1.00 | 1.00 | - |
| GIS Locator | - | 1.00 | 1.00 | 1.00 | - |
| Total | 4.00 | 4.00 | 4.00 | 4.00 | 2.00 |
| **Mainstreet** | | | | | |
| Director | 1.00 | 1.00 | - | - | - |
| Total | 1.00 | 1.00 | - | - | - |
| **Municipal Court** | | | | | |
| Court Clerk | 1.00 | 1.00 | 1.00 | 2.00 | 2.00 |
| Probation Officer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Total | 2.00 | 2.00 | 2.00 | 3.00 | 3.00 |

| | Approved FY 2009 | Approved FY 2010 | Approved FY 2011 | Approved FY 2012 | Requested FY 2013 |
|---|---|---|---|---|---|
| **Police** | | | | | |
| Police Administration | 7.00 | 5.00 | 7.00 | 7.00 | 9.00 |
| Investigations | 10.00 | 10.00 | 9.00 | 9.00 | 9.00 |
| Police Patrol | 25.00 | 29.00 | 27.00 | 27.00 | 27.75 |
| Code Enforcement | 2.00 | - | 1.00 | 1.00 | 1.00 |
| School Resource Officers | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Jail Transporters | 0.75 | 1.00 | 1.00 | 0.50 | - |
| Police Communications | 5.00 | 5.00 | 5.00 | 5.00 | - |
| Total | 52.75 | 53.00 | 53.00 | 52.50 | 49.75 |
| **Fire** | | | | | |
| Fire Administration | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Fire Fighters | 21.00 | 21.00 | 21.00 | 21.00 | 21.00 |
| Part Paid Fire Fighters (24) Note Only | - | - | - | - | - |
| Total | 25.00 | 25.00 | 25.00 | 25.00 | 25.00 |
| **Public Works** | | | | | |
| Street Administration | 4.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Street Operations | 22.00 | 21.00 | 21.00 | 20.00 | 21.00 |
| Cemetery | 4.00 | 3.00 | 3.00 | 3.00 | - |
| Total | 30.00 | 26.00 | 26.00 | 25.00 | 23.00 |
| **Facilities Maintenance** | | | | | |
| Facilities Maintenance Director | 1.00 | 1.00 | 1.00 | - | - |
| Receptionist/Clerical | 0.63 | 0.63 | 0.63 | - | - |
| Facilities Maintenance | 7.00 | 4.00 | 4.00 | - | - |
| Total | 8.63 | 5.63 | 5.63 | - | - |
| **TV Station** | | | | | |
| Manager | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Lead Technician | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Entry Level Technician | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Total | 3.00 | 3.00 | 3.00 | 3.00 | 1.00 |
| **Grant Fund** | | | | | |
| GOHS Police Officers | 1.00 | 1.00 | 1.00 | 1.00 | 0.25 |
| DOJ Police Officers | - | - | 2.00 | 2.00 | 2.00 |
| Total | 1.00 | 1.00 | 3.00 | 3.00 | 2.25 |
| **Water Fund** | | | | | |
| Director | - | 1.00 | 1.00 | 1.00 | 1.00 |
| Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Asst | - | 1.00 | 1.00 | 1.00 | 1.00 |
| Customer Service Representative | - | 1.00 | 1.00 | 1.00 | 1.00 |
| Inspector | 1.00 | - | - | - | - |
| Foreman | 3.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Crew Leaders | 6.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Service Technician | 1.00 | 1.00 | 1.00 | 1.00 | 3.00 |
| Lead Man/Operator | 4.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Laborers | 6.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Total | 22.00 | 16.00 | 16.00 | 16.00 | 18.00 |

# Summary of Citywide – Positions by Department (Continued)

| | Approved FY 2009 | Approved FY 2010 | Approved FY 2011 | Approved FY 2012 | Requested FY 2013 |
|---|---|---|---|---|---|
| **Fats, Oils, & Grease** | | | | | |
| Service Technician | - | - | - | - | 1.00 |
| Total | - | - | - | - | 1.00 |
| **Stormwater** | | | | | |
| Crew Leader | - | - | - | - | 1.00 |
| Laborers | - | - | - | - | 2.00 |
| Total | - | - | - | - | 3.00 |
| **Gas Fund** | | | | | |
| Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Asst. | - | 1.00 | 1.00 | 1.00 | 1.00 |
| Foreman | - | 1.00 | 1.00 | 1.00 | 1.00 |
| Construction Supervisor | 1.00 | - | - | - | - |
| Crew Leaders | 4.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Service Technician | 2.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Lead Man/Operator | 2.00 | 4.00 | 4.00 | 4.00 | 3.00 |
| Laborers | 3.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Total | 13.00 | 12.00 | 12.00 | 12.00 | 11.00 |
| **Community Center** | | | | | |
| Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Events Coordinator/Supervisor | 0.75 | 1.00 | 1.00 | 1.00 | 1.00 |
| Event Staff | 1.50 | 0.50 | 0.50 | 0.63 | - |
| Total | 3.25 | 2.50 | 2.50 | 2.63 | 2.00 |
| **Cultural Arts** | | | | | |
| Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Service Worker/Housekeeping | 1.00 | 1.00 | 1.00 | - | - |
| Total | 2.00 | 2.00 | 2.00 | 1.00 | 1.00 |
| **Utility Billing** | | | | | |
| Director | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Customer Service Manager | - | - | - | - | 1.00 |
| Billing Specialist | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Customer Service Representative | 6.00 | 5.00 | 5.00 | 4.00 | 3.00 |
| Collections Specialist | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Meter Readers | 4.00 | 4.00 | 4.00 | 4.00 | 2.00 |
| Total | 13.00 | 12.00 | 12.00 | 11.00 | 8.00 |
| **Utility Administration** | | | | | |
| Director | 1.00 | - | - | - | - |
| Utility Program Coordinator | 1.00 | - | - | - | - |
| Administrative Assistant | 3.00 | - | - | - | - |
| Customer Service Representative | 1.00 | - | - | - | - |
| Locator | 2.00 | - | - | - | - |
| Engineer | 1.00 | - | - | - | - |
| GIS Tech | 1.00 | - | - | - | - |
| Total | 10.00 | - | - | - | - |

| | Approved FY 2009 | Approved FY 2010 | Approved FY 2011 | Approved FY 2012 | Requested FY 2013 |
|---|---|---|---|---|---|
| **Fleet Maintenance Department** | | | | | |
| Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Customer Service | 1.00 | 1.00 | 1.00 | 0.67 | 0.67 |
| Foreman | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Mechanic | 3.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Total | 6.00 | 4.00 | 4.00 | 3.67 | 3.67 |
| **Total City Wide** | **211.88** | **182.88** | **183.88** | **176.55** | **168.42** |

# Summary of Citywide – Capital Requests

| | | FY 2013 |
|---|---|---|
| **Information Technology** | | |
| City Works Software | $ | 35,000 |
| Track IT Software | | 6,500 |
| Digital Sign Server | | 4,000 |
| IT Server | | 8,000 |
| IP Security Camera System | | 250,000 |
| Cisco Net Upgrade | | 34,000 |
| **Total** | **$** | **337,500** |
| **Planning, Licensing, and Permitting** | | |
| Large Format Copier/Scanner | $ | 8,600 |
| **Total** | **$** | **8,600** |
| **Police** | | |
| (3) Police Vehicles - Fully Loaded | $ | 117,400 |
| Laptop Computers for Vehicles | | 15,000 |
| **Total** | **$** | **132,400** |
| **Public Works** | | |
| Demolish May Street Buildings | $ | 200,000 |
| Paving & Sidewalks | | 449,000 |
| **Total** | **$** | **649,000** |
| **Facilities Maintenance** | | |
| Station 1 Remodel | | 18,900 |
| Station 2 Remodel | | 214,900 |
| Demolish Annex | | 20,000 |
| Playground | | 40,000 |
| **Total** | **$** | **293,800** |
| **Television Station** | | |
| Remote Control Cameras & Installation | **$** | **55,200** |
| **Capital Projects** | | |
| SPLOST Projects | **$** | **300,000** |

| | | FY 2013 |
|---|---|---|
| **Wastewater Collection** | | |
| Meadowbrook Sewer Replacement | $ | 250,000 |
| Embassy Walk Phase II | | 1,324,000 |
| Embassy Walk Phase III | | 585,000 |
| SR 211 Gravity Sewer | | 512,000 |
| Auburn Sewer Service Upgrade | | 500,000 |
| Streetscape Sewer | | 100,000 |
| **Total** | **$** | **3,271,000** |
| **Water Treatment** | | |
| Add Larger Drains To #1 & #2 | $ | 25,000 |
| Install a Larger Crossover | | 16,000 |
| Overflow Pipes For Basin 1/2 | | 10,000 |
| Install Variable Speed Drives | | 60,000 |
| **Total** | **$** | **111,000** |
| **Water Distribution** | | |
| Ft. Yargo- Beulah St. Phase II | $ | 2,000,000 |
| Ft. Yargo Line Phase II A - Pump Station | | 1,200,000 |
| Chandler Road Main Extension | | 214,500 |
| Meter Replacement Stephan | | 4,500 |
| Meter Replacement Rhodia | | 6,500 |
| Meter Replacement Goodwill | | 6,500 |
| Meter Replacement Publix | | 1,500 |
| Fire Line Meter Anderson Merchandise | | 13,500 |
| Fire Line Meter Appalachee High School | | 11,500 |
| Fire Line Meter WBHS | | 8,500 |
| Fire Line Hagemeyer | | 11,500 |
| Fire Line Meter Wal-Mart | | 15,500 |
| Athens Street Railroad Crossing | | 65,000 |
| CIP-Downtown Streetscape Water | | 550,000 |
| CIP-HWY 211 7 Thompson Mill | | 124,200 |
| CIP-Annual Rehab Other Project | | 450,000 |
| CIP-Jim Johnson Road | | 235,000 |
| CIP-Telemetry | | 165,000 |
| CIP-Upgrade Yargo Raw Water Line | | 800,000 |
| CIP-Tom Miller Road Tie in Phase 1 | | 128,800 |

# Summary of Citywide – Capital Requests (Continued)

| | FY 2013 |
|---|---|
| **Water Distribution (continued)** | |
| CIP-5 MG Ground Storage Tank | 1,975,000 |
| Fixed Network / Leak Detection | 180,000 |
| Honeysuckle Lane | 128,000 |
| Highway 53 Water Line | 70,000 |
| Fixed Network Meter Reading | 385,000 |
| Valve Extractor | 17,000 |
| Truck 4x4 | 22,000 |
| **Total** | **$ 8,789,000** |
| **Stormwater** | |
| Graham Street | $ 10,000 |
| 26 St Ives | 10,000 |
| Driveway Repair Shenandoah | 8,000 |
| Center/Kimbal | 60,000 |
| Sims Crossing | 65,000 |
| Candler | 60,000 |
| Windemere | 50,000 |
| Streambank-Marion/Ridgeway | 100,000 |
| **Total** | **$ 363,000** |
| **Gas Fund** | |
| Mimosa Street Relocation Road | 26,000 |
| CNG Quick Fill Station | 200,000 |
| Bankhead Hwy. Main Upgrade | 120,000 |
| Regulator Station Upgrades | 30,000 |
| Large Meter Replacements | 45,000 |
| Residential, Commercial & Industrial ERT Program | 35,000 |
| Glenwood Replacement Phase II | 60,000 |
| Pipe Trailer | 8,000 |
| Work Trucks (2) | 44,000 |
| **Total** | **$ 568,000** |

| | FY 2013 |
|---|---|
| **Meter Readers** | |
| Super Raptor Radio Transceiver | $ 5,100 |
| Mobile Lite Collector | 9,300 |
| **Total** | **$ 14,400** |
| | |
| **Total Capital Requets-Citywide** | **$ 14,892,900** |

# 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, 2013.

| | Balances 6/30/2012 | Additions | Reductions | Balances 6/30/2013 | Due In FY 2014 |
|---|---|---|---|---|---|
| **Governmental Activities:** | | | | | |
| Capital Leases: | | | | | |
| 2005 Fire Truck | $ 98,540 | $ - | $ (31,486) | $ 67,054 | $ 32,828 |
| 2009 Fire Truck | 337,912 | - | (49,624) | 288,288 | $ 51,522 |
| 2008/2009 Equipment Financing | 290,261 | - | (290,261) | - | - |
| **Total Governmental Activities** | **$ 726,713** | **$ -** | **$ (371,371)** | **$ 355,342** | **$ 84,350** |
| | | | | | |
| **Business-Type Activities:** | | | | | |
| Notes Payable- | | | | | |
| 1997 GEFA Water Tank & Lines | 151,158 | - | (32,597) | 118,561 | 34,355 |
| 2002 GEFA Water Tank & Lines | 43,621 | - | (20,713) | 22,908 | 28,076 |
| 2003 GEFA Water Tank & Lines | 440,527 | - | (26,910) | 413,617 | 21,130 |
| 2011 GEFA Embassy Walk | - | 1,200,000 | (80,266) | 1,119,734 | 109,248 |
| Bonds Payable- | | | | | |
| 1998 Series | 168,082 | - | (168,082) | - | - |
| 2005 Series | 4,042,000 | - | (392,000) | 3,650,000 | 859,000 |
| 2009 Series | 3,671,000 | | (303,000) | 3,368,000 | 207,000 |
| 2012 Series | 14,740,000 | - | (550,000) | 14,190,000 | 650,000 |
| Capital Leases | 188,185 | - | (188,185) | - | - |
| **Total Business-Type Activities** | **$ 23,444,573** | **$1,200,000** | **$(1,761,753)** | **$22,882,820** | **$1,908,809** |

The following table shows the debt funding requirements for the City of Winder for 2012-2030. The amounts show principal and interest and is based on current outstanding debt issues.

**ANNUAL MATURITY AND INTEREST REQUIREMENTS**

| Year | Notes Payable | | Capital Leases Payable | | Bonds Payable | | Total |
|---|---|---|---|---|---|---|---|
| | Principal | Interest | Principal | Interest | Principal | Interest | |
| 2013 | 160,487 | 47,794 | 559,556 | 21,754 | 1,413,082 | 963,646 | 3,166,319 |
| 2014 | 192,809 | 49,311 | 84,349 | 12,137 | 1,716,000 | 748,133 | 2,802,739 |
| 2015 | 179,267 | 43,238 | 87,720 | 8,757 | 1,777,000 | 695,499 | 2,791,481 |
| 2016 | 183,446 | 37,278 | 55,539 | 5,940 | 1,833,000 | 641,020 | 2,756,223 |
| 2017 | 159,347 | 31,448 | 57,664 | 3,816 | 1,892,000 | 581,199 | 2,725,474 |
| 2018 | 153,850 | 27,061 | 59,870 | 1,610 | 1,945,000 | 518,106 | 2,705,497 |
| 2019 | 158,308 | 22,603 | 10,201 | 48 | 2,015,000 | 455,074 | 2,661,234 |
| 2020 | 162,870 | 18,040 | - | - | 760,000 | 411,600 | 1,352,510 |
| 2021 | 167,659 | 13,252 | - | - | 785,000 | 388,425 | 1,354,336 |
| 2022 | 172,537 | 8,373 | - | - | 810,000 | 360,450 | 1,351,360 |
| 2023 | 75,238 | 4,155 | - | - | 845,000 | 323,125 | 1,247,518 |
| 2024 | 43,382 | 2,173 | - | - | 880,000 | 280,000 | 1,205,555 |
| 2025 | 26,071 | 379 | - | - | 925,000 | 234,875 | 1,186,325 |
| 2026 | - | - | - | - | 975,000 | 197,125 | 1,172,125 |
| 2027 | - | - | - | - | 1,000,000 | 167,500 | 1,167,500 |
| 2028 | - | - | - | - | 1,035,000 | 126,625 | 1,161,625 |
| 2029 | - | - | - | - | 1,085,000 | 73,625 | 1,158,625 |
| 2030 | - | - | - | - | 930,000 | 23,250 | 953,250 |
| | $ 1,835,271 | $ 305,105 | $ 914,899 | $54,062 | $22,621,082 | $7,189,277 | $32,919,696 |


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

# General Fund

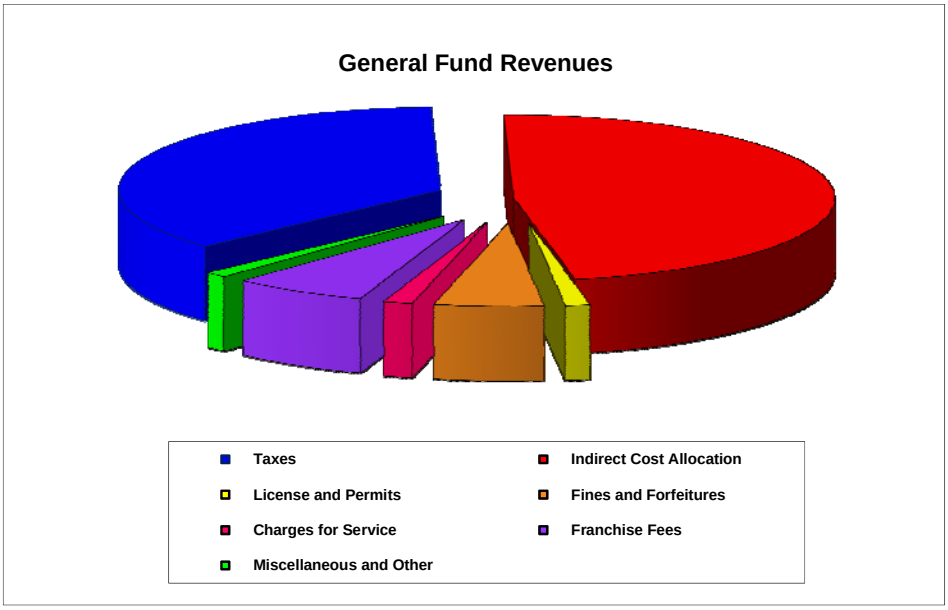
# General Fund

## Revenue, Expenditures And Other Sources and Uses Summary

| | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **REVENUE** | | | | | |
| Taxes | $ 3,623,448 | $ 3,698,263 | $ 3,617,500 | $ 3,792,500 | $ 3,939,500 |
| Franchise Fees | 760,390 | 778,254 | 697,824 | 806,000 | 733,500 |
| License and Permits | 186,783 | 138,161 | 125,894 | 128,500 | 133,500 |
| Intergovernmental | 201,137 | 96,000 | 52,735 | 305,000 | 5,000 |
| Charges for Service | 140,185 | 111,398 | 149,544 | 160,700 | 157,600 |
| Fines and Forfeitures | 692,593 | 769,076 | 810,426 | 855,200 | 594,800 |
| Interest | 192,799 | 43,337 | 51,572 | 40,000 | 65,000 |
| Contributions | 22,503 | 34,789 | 5,171 | - | - |
| Miscellaneous and Other | 93,623 | 56,868 | 98,212 | 48,700 | 48,700 |
| Indirect Cost Allocation | 3,042,757 | 2,597,823 | 2,461,224 | 4,674,100 | 5,121,500 |
| Water and Sewer Charges | - | - | - | - | - |
| Environmental Protection Charges | - | - | - | - | - |
| Gas Charges | - | - | - | - | - |
| Tap -On Fees | - | - | - | - | - |
| Solid Waste Charges | - | - | - | - | - |
| Penalties and Interest | - | - | - | - | - |
| Special Facility Charges | - | - | - | - | - |
| Broadband Charges | - | - | - | - | - |
| Internal Service Funds | - | - | - | - | - |
| **TOTAL REVENUE** | **8,956,218** | **8,323,968** | **8,070,101** | **10,810,700** | **10,799,100** |
| **OPERATING EXPENDITURES** | | | | | |
| General Government | 3,014,852 | 2,601,265 | 2,609,416 | 4,434,600 | 4,748,900 |
| Judicial | 183,529 | 208,074 | 237,701 | 234,800 | 259,000 |
| Public Safety - Police | 4,028,643 | 3,746,621 | 3,758,648 | 3,896,400 | 4,266,900 |
| Public Safety - Fire | 2,120,349 | 2,012,523 | 2,064,257 | 1,959,700 | 2,167,600 |
| Public Works | 1,959,225 | 1,558,810 | 1,649,448 | 2,446,000 | 2,625,800 |
| Recreation | - | - | - | - | - |
| Housing & Development | 69,278 | 172,834 | 7,898 | 10,800 | 5,500 |
| Water and Sewer | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - |
| Gas | - | - | - | - | - |
| Solid Waste | - | - | - | - | - |
| Broadband | - | - | - | - | - |
| Special Facility | - | - | - | - | - |
| Internal Service | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **11,375,876** | **10,300,127** | **10,327,369** | **12,982,300** | **14,073,700** |
| **OTHER SOURCES AND (USES)** | | | | | |
| Debt Service | (551,636) | (449,443) | (449,443) | (449,800) | (391,100) |
| Capital Outlay | (2,014,531) | (386,340) | (176,555) | (1,199,900) | (1,421,300) |
| Proceeds From Sale of Assets | 42,295 | 9,254 | 27,134 | - | - |
| Proceeds From Rate Increase | - | - | - | - | - |
| Issuance of Debt Instruments | 511,617 | - | - | 1,199,900 | 1,421,300 |
| Transfers In | 4,995,440 | 3,577,918 | 2,951,483 | 3,650,600 | 4,401,500 |
| Transfers Out | (492,280) | (565,845) | (518,670) | (1,029,200) | (735,800) |
| **TOTAL OTHER SOURCES AND (USES)** | **2,490,905** | **2,185,544** | **1,833,949** | **2,171,600** | **3,274,600** |
| **EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES** | **$ 71,247** | **$ 209,385** | **$ (423,319)** | **$ -** | **$ -** |

# General Fund
## Revenues

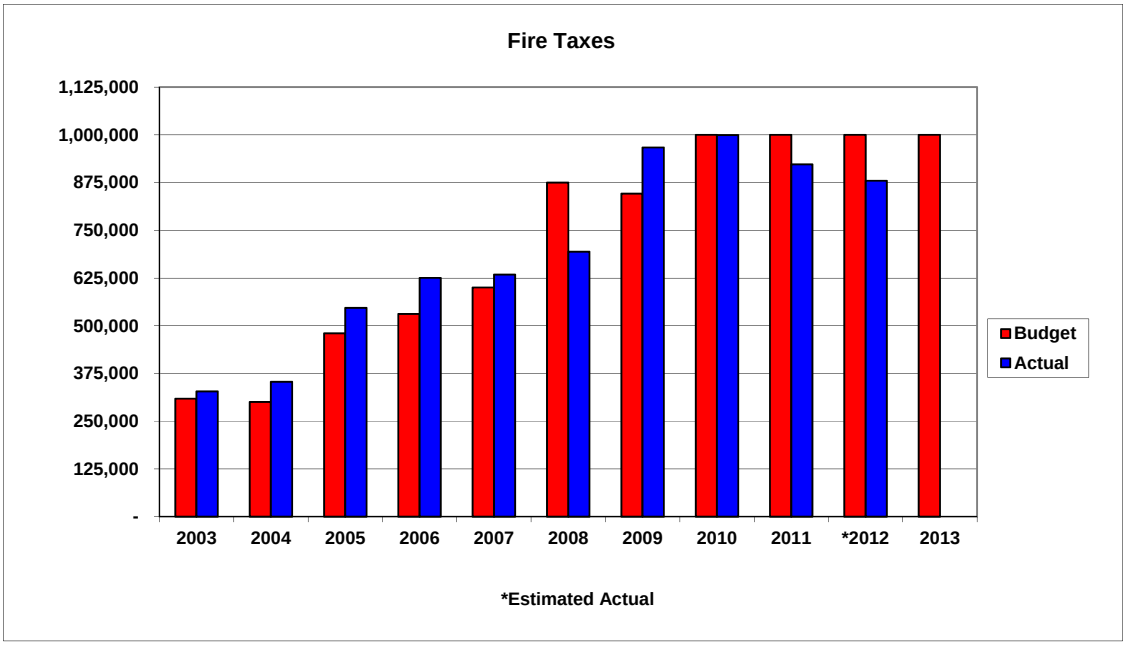
The primary sources of revenue are fire district taxes, Local Option Sales Tax (LOST), licenses and franchise fees, fines & forfeitures, and indirect cost allocations for administrative services for other funds.




## Taxes

### Fire District Taxes

Fire District Taxes are currently 3.00 mills of assessed value of taxable property within the City. The current tax is estimated to cover over 44% of the budgeted expenditures for the Winder Fire Department.

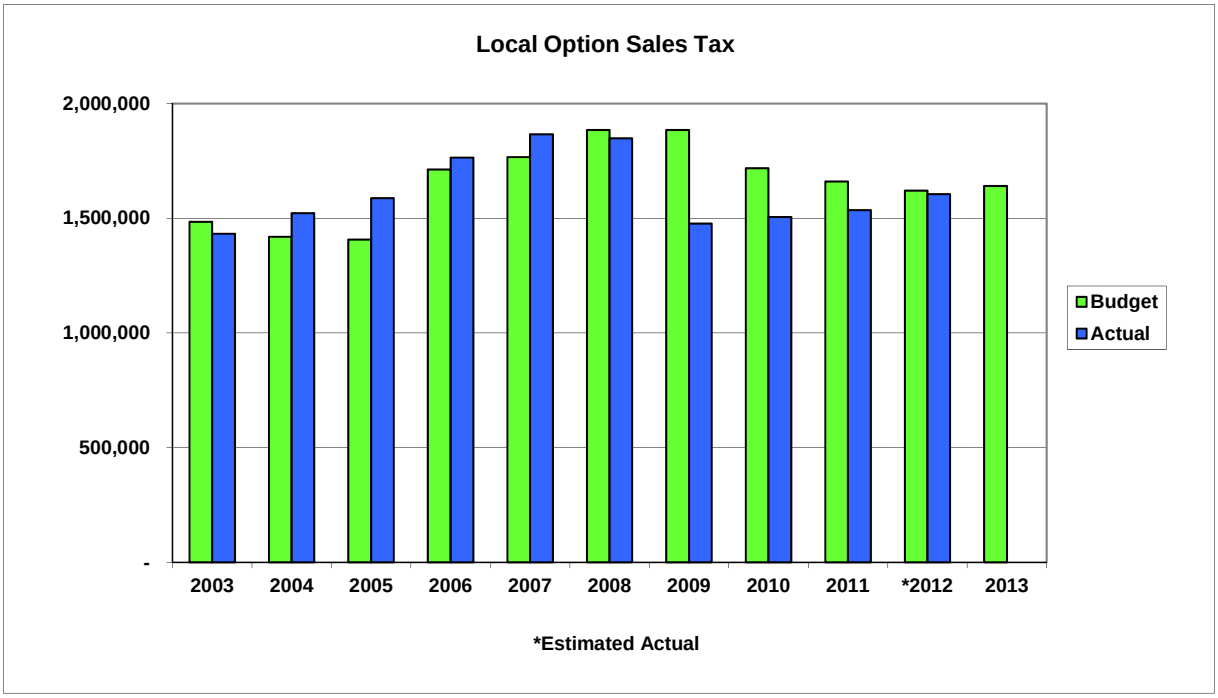



### Street Lighting

This tax is currently assessed at the rate of $15 per year for each taxable parcel of real property within the City. This tax is necessary to cover the increasing costs of electrical power. The current tax covers almost 35% of the total cost to the City for street lighting.

### LOST (Local Option Sales Tax)

The LOST are expected to increase slightly compared to the 2011-2012 estimated LOST revenues. Even with the recession, commercial growth has continued in Winder and Barrow County. Currently, the City, along with the other cities in Barrow County, is in the process of LOST negotiations. Fiscal year 2008-2009 shows a significant decline in receipts from sales taxes. The reduction was due a slow down in the economy and the reduction of our receivable at year end because the State of Georgia reduced its lag time of collections to one month behind compared to two months in prior years. The sales tax millage rollback for the FY 2011-2012 is 4.8547.




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

No significant increases are projected for these taxes.

## Franchise Fee

The Franchise Fee is a contracted amount paid by the utility companies for their use of the City's right of ways. The City predicts a slight increase in these fees based on the amounts received in FY 2011-2012
.

## License & Permits

License and Permits have remained steady and are expected to remain the same during FY 2012-2013.

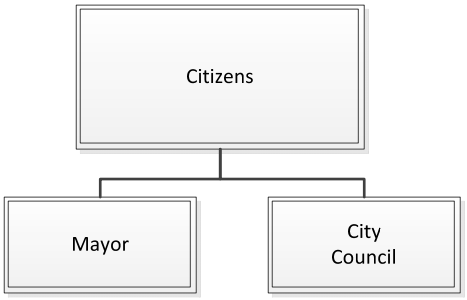
## Fines & Forfeitures

Fines and Forfeitures are budgeted to increase due to the new commercial vehicle enforcement program if adopted by the city council and the increase anticipated by the collections of past due fines.

# General Fund
## Expenditures

| EXPENDITURES | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **SALARIES** | | | | | |
| REGULAR SALARIES | $ 5,259,543 | $ 4,687,329 | $ 4,633,598 | $ 4,658,100 | $ 4,889,400 |
| OVERTIME | 337,950 | 316,154 | 266,125 | 309,000 | 278,100 |
| **TOTAL SALARIES** | **5,597,493** | **5,003,483** | **4,899,723** | **4,967,100** | **5,167,500** |
| **BENEFITS** | | | | | |
| GROUP INSURANCE | 905,720 | 835,351 | 898,414 | 1,053,600 | 1,282,100 |
| SOCIAL SECURITY (FICA) CONTRIBUTIONS | 334,327 | 295,329 | 295,593 | 310,800 | 317,600 |
| MEDICARE | 78,570 | 69,412 | 69,132 | 72,600 | 74,500 |
| RETIREMENT CONTRIBUTION | 646,624 | 694,763 | 911,482 | 1,302,000 | 1,338,000 |
| TUITION REIMBURSEMENTS | 112 | 150 | - | 3,000 | 8,000 |
| WORKERS' COMPENSATION | 198,432 | 210,302 | 136,726 | 160,000 | 170,000 |
| OTHER EMPLOYEE BENEFITS | 85,750 | (715) | 14,713 | 22,700 | 22,700 |
| **TOTAL BENEFITS** | **2,249,536** | **2,104,592** | **2,326,060** | **2,924,700** | **3,212,900** |
| **TOTAL PERSONAL SERVICES** | **7,847,028** | **7,108,075** | **7,225,783** | **7,891,800** | **8,380,400** |
| **OPERATING EXPENDITURES** | | | | | |
| PROFESSIONAL | 220,926 | 314,864 | 253,096 | 243,300 | 319,700 |
| TECHNICAL | 46,298 | 61,908 | 102,851 | 87,500 | 217,200 |
| CLEANING SERVICES | 5,335 | 8,935 | 13,268 | 46,600 | 60,400 |
| LAND FILL FEES | 34,987 | 25,613 | 29,211 | 35,000 | 35,000 |
| FLEET MAINTENANCE | 170,391 | 203,060 | 220,070 | 171,100 | 172,600 |
| GENERAL REPAIRS & MAINT. | 86,304 | 71,865 | 32,616 | 75,000 | 92,500 |
| VEHICLE & EQUIPMENT - REPAIRS & MAINT. | 39,136 | 35,631 | 31,489 | 64,200 | 76,100 |
| RENTAL OF LAND & BUILDINGS | 13,250 | 16,286 | 18,116 | 12,100 | 12,200 |
| RENTAL OF EQUIPMENT | 32,902 | 34,623 | 31,331 | 29,000 | 27,600 |
| INS, OTHER THAN EMP BENEFIT | 239,626 | 170,581 | 145,284 | 300,000 | 300,000 |
| COMMUNICATIONS | 162,304 | 173,303 | 177,155 | 177,500 | 192,900 |
| ADVERTISING | 11,662 | 23,810 | 6,508 | 7,100 | 8,500 |
| PRINTING & BINDING | 15,203 | 12,380 | 8,037 | 15,100 | 18,900 |
| TRAVEL | 27,466 | 15,339 | 41,130 | 67,300 | 61,600 |
| DUES & FEES | 95,016 | 108,758 | 94,709 | 109,100 | 106,900 |
| EDUCATION & TRAINING | 38,529 | 20,957 | 34,343 | 51,100 | 60,100 |
| LICENSES & FEES | 7,120 | 22 | 6,731 | 6,800 | 3,000 |
| GENERAL SUPPLIES/MATERIALS | 210,090 | 171,912 | 140,478 | 144,000 | 147,800 |
| UTILITIES | 370,033 | 394,626 | 423,510 | 500,400 | 518,400 |
| GASOLINE | 149,587 | 143,994 | 188,057 | 226,000 | 240,800 |
| FOOD | 16,790 | 13,097 | 18,123 | 19,300 | 20,000 |
| BOOKS AND PERIODICALS | 2,482 | 2,824 | 1,768 | 6,600 | 6,300 |
| SUP/INV PURCHASED RESALE | - | - | - | - | - |
| SMALL EQUIPMENT | 46,815 | 23,805 | 41,506 | 90,600 | 92,600 |
| TECHNOLOGY EQUIPMENT | 37,511 | 27,311 | 44,019 | 74,000 | 77,900 |
| PUBLIC RELATIONS | 289,936 | 324,376 | 266,422 | 221,500 | 265,500 |
| UNIFORMS | 32,606 | 44,832 | 42,471 | 66,400 | 62,700 |
| UTILITY SUPPLY | 88,171 | 65,234 | 77,511 | 444,500 | 521,800 |
| PROTECTIVE CLOTHING | 18,516 | 10,087 | 14,478 | 24,800 | 23,000 |
| PRISONER MAINTENANCE | 69,016 | 12,041 | 28,167 | 16,000 | 12,000 |
| DEPRECIATION & AMORTIZATION | - | - | - | - | - |
| BAD DEBT | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **2,578,010** | **2,532,074** | **2,532,538** | **3,331,900** | **3,754,000** |
| **CAPITAL OUTLAY** | | | | | |
| LAND & IMPROVEMENTS | - | - | - | - | - |
| BUILDINGS | 4,808 | 18,418 | 22,349 | 372,700 | 493,800 |
| INFRASTRUCTURE | 18,236 | 37,950 | 108,118 | 449,000 | 449,000 |
| MACHINERY & EQUIP | 255,685 | 247,943 | 46,087 | - | 8,600 |
| VEHICLES | 1,562,124 | - | - | 135,000 | 117,400 |
| FURNITURE AND FIXTURES | - | - | - | - | - |
| COMPUTERS | 173,678 | 82,030 | - | 243,200 | 352,500 |
| **TOTAL CAPITAL OUTLAY** | **2,014,531** | **386,340** | **176,555** | **1,199,900** | **1,421,300** |
| **DEBT SERVICE** | | | | | |
| PRINCIPAL | 111,316 | - | - | - | - |
| CAPITAL LEASE | 373,159 | 392,236 | 404,518 | 417,400 | 371,600 |
| INTEREST | 67,161 | 57,208 | 44,925 | 32,400 | 19,500 |
| **TOTAL DEBT SERVICE** | **551,636** | **449,443** | **449,443** | **449,800** | **391,100** |
| **ALLOCATION** | | | | | |
| INDIRECT COST ALLOCATION | (2,091,919) | (1,937,845) | (1,892,176) | (2,915,500) | (3,182,200) |
| INTERNAL FUNDS | - | - | - | - | - |
| **TOTAL ALLOCATION** | **(2,091,919)** | **(1,937,845)** | **(1,892,176)** | **(2,915,500)** | **(3,182,200)** |
| **TOTAL EXPENDITURES** | **10,899,286** | **8,538,087** | **8,492,143** | **9,957,900** | **10,764,600** |

# General Fund
## Legislative

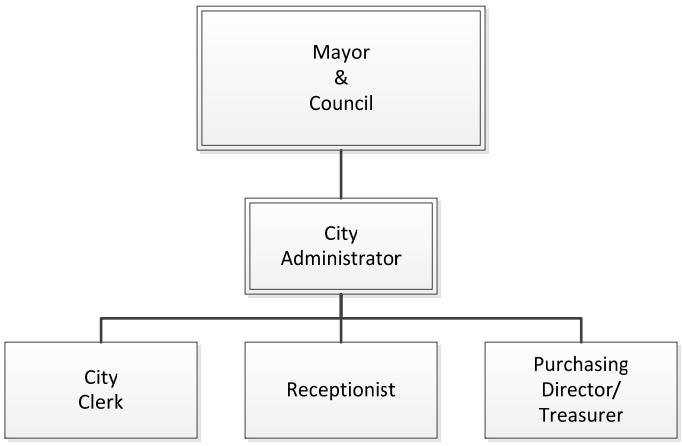



### Statement of Purpose

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 | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **SALARIES** | | | | | |
| REGULAR SALARIES | $ 46,200 | $ 51,600 | $ 57,000 | $ 57,000 | $ 57,000 |
| OVERTIME | - | - | - | - | - |
| **TOTAL SALARIES** | **46,200** | **51,600** | **57,000** | **57,000** | **57,000** |
| **BENEFITS** | | | | | |
| GROUP INSURANCE | 132,168 | 96,482 | 119,900 | 141,500 | 157,200 |
| SOCIAL SECURITY (FICA) CONTRIBUTIONS | 2,671 | 2,889 | 3,115 | 3,600 | 3,600 |
| MEDICARE | 625 | 675 | 728 | 800 | 900 |
| RETIREMENT CONTRIBUTION | 9,968 | 10,302 | 12,331 | - | - |
| TUITION REIMBURSEMENTS | - | - | - | - | - |
| WORKERS' COMPENSATION | - | 183 | 94 | - | - |
| OTHER EMPLOYEE BENEFITS | 159 | - | 219 | - | - |
| **TOTAL BENEFITS** | **145,591** | **110,530** | **136,387** | **145,900** | **161,700** |
| **TOTAL PERSONAL SERVICES** | **191,791** | **162,130** | **193,387** | **202,900** | **218,700** |
| **OPERATING EXPENDITURES** | | | | | |
| PROFESSIONAL | - | - | - | - | - |
| TECHNICAL | - | - | - | - | - |
| CLEANING SERVICES | - | - | - | - | - |
| LAND FILL FEES | - | - | - | - | - |
| FLEET MAINTENANCE | - | - | - | - | - |
| GENERAL REPAIRS & MAINT. | - | - | - | - | - |
| VEHICLE & EQUIPMENT - REPAIRS & MAINT. | - | - | - | - | - |
| RENTAL OF LAND & BUILDINGS | - | - | - | - | - |
| RENTAL OF EQUIPMENT | - | - | - | - | - |
| INS, OTHER THAN EMP BENEFIT | - | 220 | - | - | - |
| COMMUNICATIONS | - | - | - | 500 | 6,800 |
| ADVERTISING | 2,821 | - | 100 | 1,600 | 2,000 |
| PRINTING & BINDING | 4,178 | 2,785 | 1,225 | 3,500 | 1,500 |
| TRAVEL | 3,313 | 1,157 | 9,904 | 16,100 | 15,000 |
| DUES & FEES | 50 | 138 | 535 | 5,000 | 6,000 |
| EDUCATION & TRAINING | 2,915 | 1,505 | 3,165 | 3,200 | 3,200 |
| LICENSES & FEES | - | - | - | - | - |
| GENERAL SUPPLIES/MATERIALS | 1,354 | 710 | 2,587 | 3,000 | 3,000 |
| UTILITIES | - | - | - | - | - |
| GASOLINE | - | - | - | - | - |
| FOOD | 133 | - | 683 | 3,500 | 3,500 |
| BOOKS AND PERIODICALS | - | - | - | 900 | 700 |
| SUP/INV PURCHASED RESALE | - | - | - | - | - |
| SMALL EQUIPMENT | - | - | 3,804 | 4,000 | 2,000 |
| TECHNOLOGY EQUIPMENT | 30 | - | 97 | - | 4,000 |
| PUBLIC RELATIONS | 289,936 | 324,376 | 266,422 | 216,500 | 260,500 |
| UNIFORMS | - | - | - | 1,400 | 1,400 |
| UTILITY SUPPLY | - | - | - | - | - |
| PROTECTIVE CLOTHING | - | - | - | - | - |
| PRISONER MAINTENANCE | - | - | - | - | - |
| DEPRECIATION & AMORTIZATION | - | - | - | - | - |
| BAD DEBT | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **304,728** | **330,890** | **288,609** | **259,200** | **309,600** |
| **CAPITAL OUTLAY** | | | | | |
| LAND & IMPROVEMENTS | - | - | - | - | - |
| BUILDINGS | - | - | - | - | - |
| INFRASTRUCTURE | - | - | - | - | - |
| MACHINERY & EQUIP | - | 1,951 | - | - | - |
| VEHICLES | - | - | - | - | - |
| FURNITURE AND FIXTURES | - | - | - | - | - |
| COMPUTERS | - | - | - | - | - |
| **TOTAL CAPITAL OUTLAY** | **-** | **1,951** | **-** | | **-** |
| **DEBT SERVICE** | | | | | |
| PRINCIPAL | - | - | - | - | - |
| CAPITAL LEASE | - | - | - | - | - |
| INTEREST | - | - | - | - | - |
| **TOTAL DEBT SERVICE** | **-** | **-** | **-** | **-** | **-** |
| **ALLOCATION** | | | | | |
| INDIRECT COST ALLOCATION | (491,682) | (494,971) | (481,994) | (462,100) | (528,300) |
| INTERNAL FUNDS | - | - | - | - | - |
| **TOTAL ALLOCATION** | **(491,682)** | **(494,971)** | **(481,994)** | **(462,100)** | **(528,300)** |
| **TOTAL EXPENDITURES** | **4,838** | **-** | **2** | **-** | **-** |

# General Fund
## Administration




### Statement of Purpose

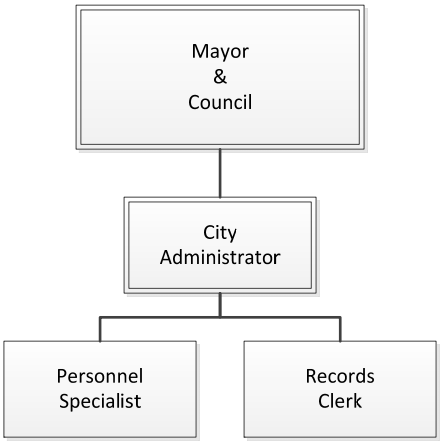
The City Administrator, who works for and at the pleasure of the Mayor and the City Council, carries out their policy direction, and provides overall supervision of the City's operations. The City Administrator is responsible for translating the City Council's goals into budgetary priorities. The City 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. The Treasurer is also Director of Purchasing.

### 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 | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **SALARIES** | | | | | |
| REGULAR SALARIES | $ 428,666 | $ 381,671 | $ 352,641 | $ 235,900 | $ 202,900 |
| OVERTIME | 2,885 | 2,638 | 1,494 | 1,400 | 8,300 |
| **TOTAL SALARIES** | **431,551** | **384,309** | **354,135** | **237,300** | **211,200** |
| **BENEFITS** | | | | | |
| GROUP INSURANCE | 89,439 | 64,496 | 48,091 | 36,300 | 53,900 |
| SOCIAL SECURITY (FICA) CONTRIBUTIONS | 24,450 | 21,560 | 21,654 | 14,700 | 12,600 |
| MEDICARE | 6,127 | 5,386 | 5,065 | 3,500 | 3,000 |
| RETIREMENT CONTRIBUTION | 43,345 | 58,096 | 55,081 | - | - |
| TUITION REIMBURSEMENTS | - | - | - | - | - |
| WORKERS' COMPENSATION | 1,508 | 1,822 | 10,375 | - | - |
| OTHER EMPLOYEE BENEFITS | 4,002 | 2,392 | 3,079 | - | - |
| **TOTAL BENEFITS** | **168,869** | **153,753** | **143,344** | **54,500** | **69,500** |
| **TOTAL PERSONAL SERVICES** | **600,420** | **538,062** | **497,479** | **291,800** | **280,700** |
| **OPERATING EXPENDITURES** | | | | | |
| PROFESSIONAL | 87,223 | 70,183 | 118,169 | 80,000 | 95,000 |
| TECHNICAL | 360 | 7,968 | 7,047 | - | - |
| CLEANING SERVICES | 1,549 | 528 | 4,918 | 2,600 | 700 |
| LAND FILL FEES | - | - | - | - | - |
| FLEET MAINTENANCE | 1,050 | 306 | 1,617 | 1,000 | 1,500 |
| GENERAL REPAIRS & MAINT. | 14,806 | 41,377 | 20,524 | - | - |
| VEHICLE & EQUIPMENT - REPAIRS & MAINT. | 8,307 | 2,149 | 300 | 12,000 | 8,000 |
| RENTAL OF LAND & BUILDINGS | 1,250 | 1,286 | 1,316 | 1,300 | 1,400 |
| RENTAL OF EQUIPMENT | 14,852 | 15,611 | 14,818 | 10,000 | 8,000 |
| INS, OTHER THAN EMP BENEFIT | 102,512 | 69,091 | 50,621 | 300,000 | 300,000 |
| COMMUNICATIONS | 89,738 | 100,347 | 106,135 | 109,200 | 133,000 |
| ADVERTISING | 2,766 | 17,126 | 2,581 | 1,800 | 2,500 |
| PRINTING & BINDING | 1,507 | - | - | 1,500 | 1,000 |
| TRAVEL | 12,227 | 3,368 | 3,911 | 12,800 | 8,000 |
| DUES & FEES | 19,626 | 17,243 | 11,238 | 6,900 | 8,500 |
| EDUCATION & TRAINING | 23,114 | 6,561 | 3,800 | 7,800 | 6,000 |
| LICENSES & FEES | 6,974 | - | 6,731 | 6,800 | 3,000 |
| GENERAL SUPPLIES/MATERIALS | 46,243 | 26,712 | 27,147 | 33,000 | 20,000 |
| UTILITIES | 32,685 | 29,397 | 32,763 | - | - |
| GASOLINE | 1,480 | 908 | 4,758 | 600 | 1,000 |
| FOOD | 6,607 | 2,521 | 3,137 | 1,200 | 2,500 |
| BOOKS AND PERIODICALS | 1,228 | 1,245 | 826 | 600 | 500 |
| SUP/INV PURCHASED RESALE | - | - | - | - | - |
| SMALL EQUIPMENT | 55 | 73 | - | 4,000 | 5,000 |
| TECHNOLOGY EQUIPMENT | 3,944 | 5,247 | 5,415 | 8,600 | 6,000 |
| PUBLIC RELATIONS | - | - | - | 5,000 | 5,000 |
| UNIFORMS | - | - | - | 600 | 1,000 |
| UTILITY SUPPLY | - | - | - | - | - |
| PROTECTIVE CLOTHING | - | - | - | - | - |
| PRISONER MAINTENANCE | - | - | - | - | - |
| DEPRECIATION & AMORTIZATION | - | - | - | - | - |
| BAD DEBT | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **480,100** | **419,247** | **427,771** | **607,300** | **617,600** |
| **CAPITAL OUTLAY** | | | | | |
| LAND & IMPROVEMENTS | - | - | - | - | - |
| BUILDINGS | - | 14,833 | - | - | - |
| INFRASTRUCTURE | - | - | - | - | - |
| MACHINERY & EQUIP | - | 13,658 | - | - | - |
| VEHICLES | - | - | - | - | - |
| FURNITURE AND FIXTURES | - | - | - | - | - |
| COMPUTERS | 99,592 | - | - | - | - |
| **TOTAL CAPITAL OUTLAY** | **99,592** | **28,492** | **-** | | **-** |
| **DEBT SERVICE** | | | | | |
| PRINCIPAL | 111,316 | - | - | - | - |
| CAPITAL LEASE | 50,098 | 51,569 | 53,084 | 54,700 | 46,700 |
| INTEREST | 7,885 | 5,290 | 3,776 | 2,300 | 700 |
| **TOTAL DEBT SERVICE** | **169,299** | **56,859** | **56,859** | **57,000** | **47,400** |
| **ALLOCATION** | | | | | |
| INDIRECT COST ALLOCATION | (1,349,412) | (1,042,660) | (976,409) | (956,100) | (945,700) |
| INTERNAL FUNDS | - | - | - | - | - |
| **TOTAL ALLOCATION** | **(1,349,412)** | **(1,042,660)** | **(976,409)** | **(956,100)** | **(945,700)** |
| **TOTAL EXPENDITURES** | **-** | **-** | **5,700** | **-** | **-** |

# General Fund
## Human Resources




## Statement of Purpose

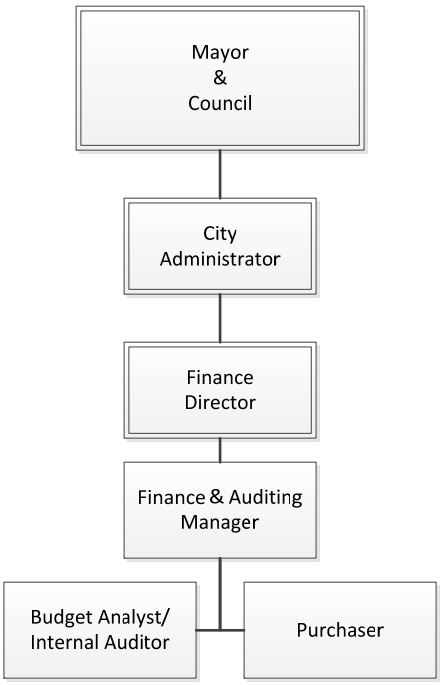
The Human Resource Department's purpose is to establish, develop, maintain, and communicate City policies, while maintaining and recommending fair employment and equal opportunity under State and Federal Laws. To represent, help, advise, and consult with City employees, while simultaneously keeping the 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 | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **SALARIES** | | | | | |
| REGULAR SALARIES | $ - | $ - | $ - | $ 121,500 | $ 69,100 |
| OVERTIME | - | - | - | 1,500 | 3,100 |
| **TOTAL SALARIES** | - | - | - | 123,000 | 72,200 |
| **BENEFITS** | | | | | |
| GROUP INSURANCE | - | - | - | 12,700 | 7,300 |
| SOCIAL SECURITY (FICA) CONTRIBUTIONS | - | - | - | 7,600 | 4,500 |
| MEDICARE | - | - | - | 1,800 | 1,100 |
| RETIREMENT CONTRIBUTION | - | - | - | 1,302,000 | 1,338,000 |
| TUITION REIMBURSEMENTS | - | - | - | 3,000 | 8,000 |
| WORKERS' COMPENSATION | - | - | - | 160,000 | 170,000 |
| OTHER EMPLOYEE BENEFITS | - | - | - | 22,700 | 22,700 |
| **TOTAL BENEFITS** | - | - | - | 1,509,800 | 1,551,600 |
| **TOTAL PERSONAL SERVICES** | - | - | - | 1,632,800 | 1,623,800 |
| **OPERATING EXPENDITURES** | | | | | |
| PROFESSIONAL | - | - | - | 5,000 | 15,000 |
| TECHNICAL | - | - | - | - | - |
| CLEANING SERVICES | - | - | - | - | - |
| LAND FILL FEES | - | - | - | - | - |
| FLEET MAINTENANCE | - | - | - | - | - |
| GENERAL REPAIRS & MAINT. | - | - | - | - | - |
| VEHICLE & EQUIPMENT - REPAIRS & MAINT. | - | - | - | 2,000 | 2,000 |
| RENTAL OF LAND & BUILDINGS | - | - | - | - | - |
| RENTAL OF EQUIPMENT | - | - | - | 3,000 | 2,600 |
| INS, OTHER THAN EMP BENEFIT | - | - | - | - | - |
| COMMUNICATIONS | - | - | - | 600 | - |
| ADVERTISING | - | - | - | 1,000 | 1,000 |
| PRINTING & BINDING | - | - | - | 1,000 | 8,000 |
| TRAVEL | - | - | - | 1,500 | 2,000 |
| DUES & FEES | - | - | - | 500 | 500 |
| EDUCATION & TRAINING | - | - | - | 5,000 | 5,000 |
| LICENSES & FEES | - | - | - | - | - |
| GENERAL SUPPLIES/MATERIALS | - | - | - | 7,000 | 7,000 |
| UTILITIES | - | - | - | - | - |
| GASOLINE | - | - | - | - | - |
| FOOD | - | - | - | 500 | 500 |
| BOOKS AND PERIODICALS | - | - | - | 1,200 | 1,200 |
| SUP/INV PURCHASED RESALE | - | - | - | - | - |
| SMALL EQUIPMENT | - | - | - | 3,000 | 1,000 |
| TECHNOLOGY EQUIPMENT | - | - | - | 5,800 | 2,000 |
| PUBLIC RELATIONS | - | - | - | - | - |
| UNIFORMS | - | - | - | 600 | 300 |
| UTILITY SUPPLY | - | - | - | - | - |
| PROTECTIVE CLOTHING | - | - | - | - | - |
| PRISONER MAINTENANCE | - | - | - | - | - |
| DEPRECIATION & AMORTIZATION | - | - | - | - | - |
| BAD DEBT | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | - | - | - | 37,700 | 48,100 |
| **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 | - | - | - | (1,670,500) | (1,671,900) |
| INTERNAL FUNDS | - | - | - | - | - |
| **TOTAL ALLOCATION** | - | - | - | (1,670,500) | (1,671,900) |
| **TOTAL EXPENDITURES** | - | - | - | - | - |

# General Fund
## Finance




### Statement of Purpose

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

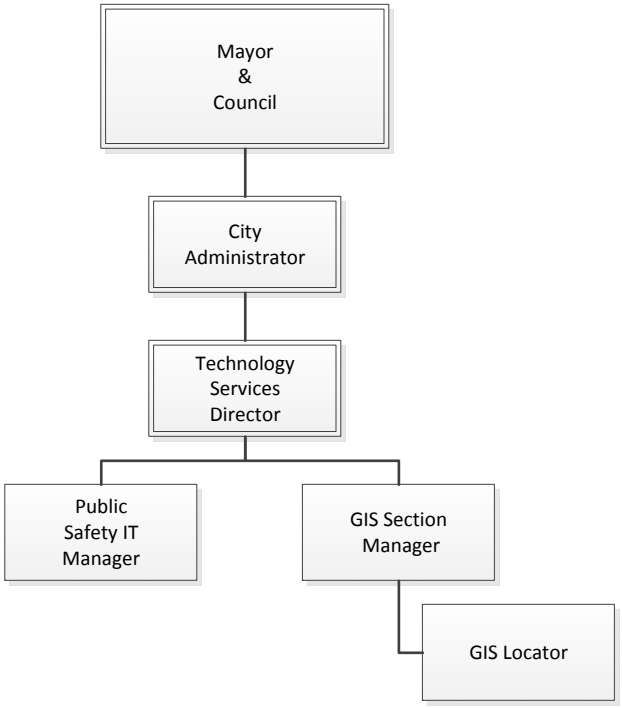
Primary functions include accounting, budgeting, managing and investing cash, managing debt, paying invoices, executing payroll, billing receivables, and collections (utilities, business licenses, transit taxes, local improvement districts, hotel/motel taxes, miscellaneous). The department is responsible for the financial reporting, and the purchasing. Although budgeted separately, the department also oversees municipal court administration.

### Program Objectives

1. Prepare the FY 2010-11 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 2011-12 adopted budget document in a format that qualifies for submittal to the GFOA Distinguished Budget Award program.
5. Prepare the FY 2010-11 Citizens' Report in a format that qualifies for submittal to the GFOA Popular Annual Financial Report (PAFR) program.

| EXPENDITURES | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **SALARIES** | | | | | |
| REGULAR SALARIES | $ 182,172 | $ 153,739 | $ 161,764 | $ 200,900 | $ 252,500 |
| OVERTIME | 1,087 | - | - | - | - |
| **TOTAL SALARIES** | **183,259** | **153,739** | **161,764** | **200,900** | **252,500** |
| **BENEFITS** | | | | | |
| GROUP INSURANCE | 17,379 | 16,190 | 21,119 | 29,300 | 43,100 |
| SOCIAL SECURITY (FICA) CONTRIBUTIONS | 11,113 | 9,100 | 9,822 | 12,500 | 15,700 |
| MEDICARE | 2,599 | 2,129 | 2,298 | 2,900 | 3,600 |
| RETIREMENT CONTRIBUTION | 19,655 | 23,303 | 31,287 | - | - |
| TUITION REIMBURSEMENTS | - | - | - | - | - |
| WORKERS' COMPENSATION | 539 | 547 | 282 | - | - |
| OTHER EMPLOYEE BENEFITS | 7,273 | (1,446) | 113 | - | - |
| **TOTAL BENEFITS** | **58,557** | **49,823** | **64,920** | **44,700** | **62,400** |
| **TOTAL PERSONAL SERVICES** | **241,816** | **203,562** | **226,684** | **245,600** | **314,900** |
| **OPERATING EXPENDITURES** | | | | | |
| PROFESSIONAL | 29,920 | 46,325 | 48,150 | 45,000 | 60,000 |
| TECHNICAL | 2,430 | 14,090 | 8,513 | 1,800 | 1,800 |
| CLEANING SERVICES | - | - | - | - | - |
| LAND FILL FEES | - | - | - | - | - |
| FLEET MAINTENANCE | - | 276 | - | - | - |
| GENERAL REPAIRS & MAINT. | - | - | - | - | - |
| VEHICLE & EQUIPMENT - REPAIRS & MAINT. | - | - | - | - | - |
| RENTAL OF LAND & BUILDINGS | - | - | - | - | - |
| RENTAL OF EQUIPMENT | - | - | - | - | - |
| INS, OTHER THAN EMP BENEFIT | 5,000 | - | 75 | - | - |
| COMMUNICATIONS | 2,921 | 2,358 | 2,252 | 3,900 | 2,500 |
| ADVERTISING | 300 | 338 | 956 | 1,000 | 1,000 |
| PRINTING & BINDING | 4,188 | 4,598 | 3,846 | 4,200 | 4,200 |
| TRAVEL | 1,347 | 8 | 1,064 | 2,500 | 7,800 |
| DUES & FEES | 62,059 | 83,389 | 73,416 | 86,500 | 76,400 |
| EDUCATION & TRAINING | 908 | 451 | 719 | 2,000 | 6,000 |
| LICENSES & FEES | - | - | - | - | - |
| GENERAL SUPPLIES/MATERIALS | 3,174 | 2,479 | 2,621 | 4,000 | 4,000 |
| UTILITIES | - | - | - | - | - |
| GASOLINE | - | - | - | - | - |
| FOOD | 104 | - | 100 | - | - |
| BOOKS AND PERIODICALS | 322 | - | - | 200 | 200 |
| SUP/INV PURCHASED RESALE | - | - | - | - | - |
| SMALL EQUIPMENT | - | - | - | - | - |
| TECHNOLOGY EQUIPMENT | 4,823 | 5,138 | 250 | 6,300 | 4,000 |
| PUBLIC RELATIONS | - | - | - | - | - |
| UNIFORMS | - | - | - | 500 | 600 |
| UTILITY SUPPLY | - | - | - | - | - |
| PROTECTIVE CLOTHING | - | - | - | - | - |
| PRISONER MAINTENANCE | - | - | - | - | - |
| DEPRECIATION & AMORTIZATION | - | - | - | - | - |
| BAD DEBT | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **117,497** | **159,449** | **141,962** | **157,900** | **168,500** |
| **CAPITAL OUTLAY** | | | | | |
| LAND & IMPROVEMENTS | - | - | - | - | - |
| BUILDINGS | - | - | - | - | - |
| INFRASTRUCTURE | - | - | - | - | - |
| MACHINERY & EQUIP | - | 3,902 | - | - | - |
| VEHICLES | - | - | - | - | - |
| FURNITURE AND FIXTURES | - | - | - | - | - |
| COMPUTERS | - | - | - | - | - |
| **TOTAL CAPITAL OUTLAY** | **-** | **3,902** | **-** | **-** | **-** |
| **DEBT SERVICE** | | | | | |
| PRINCIPAL | - | - | - | - | - |
| CAPITAL LEASE | - | - | - | - | - |
| INTEREST | - | - | - | - | - |
| **TOTAL DEBT SERVICE** | **-** | **-** | **-** | | **-** |
| **ALLOCATION** | | | | | |
| INDIRECT COST ALLOCATION | (359,313) | (366,913) | (368,648) | (403,500) | (483,400) |
| INTERNAL FUNDS | - | - | - | - | - |
| **TOTAL ALLOCATION** | **(359,313)** | **(366,913)** | **(368,648)** | **(403,500)** | **(483,400)** |
| **TOTAL EXPENDITURES** | **-** | **-** | **(1)** | **-** | **-** |

# General Fund
## Technology Services




### Statement of Purpose

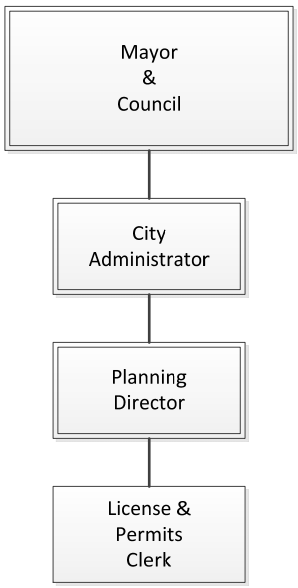
To effectively manage the City's information and communication technologies. Technology Services Department maintains the City's data network, phone system, desktop equipment, web sites, and applications as well as providing training, technology consulting, maintaining a GIS (Geographic Information System), 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.
6. The GIS office of the Planning Department is tasked with the responsibility of mapping the water and natural gas lines and systems for the City of Winder. The GIS office also provides general mapping services City wide for all departments.

| EXPENDITURES | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **SALARIES** | | | | | |
| REGULAR SALARIES | $ 147,029 | $ 144,893 | $ 143,892 | $ 145,700 | $ 207,500 |
| OVERTIME | - | - | 178 | 300 | 2,700 |
| **TOTAL SALARIES** | **147,029** | **144,893** | **144,070** | **146,000** | **210,200** |
| **BENEFITS** | | | | | |
| GROUP INSURANCE | 21,732 | 23,040 | 23,231 | 30,900 | 40,000 |
| SOCIAL SECURITY (FICA) CONTRIBUTIONS | 8,720 | 8,434 | 8,719 | 9,100 | 13,000 |
| MEDICARE | 2,039 | 1,972 | 2,039 | 2,100 | 3,100 |
| RETIREMENT CONTRIBUTION | 12,242 | 21,966 | 28,202 | - | - |
| TUITION REIMBURSEMENTS | - | - | - | - | - |
| WORKERS' COMPENSATION | 308 | 456 | 235 | - | - |
| OTHER EMPLOYEE BENEFITS | 165 | - | 150 | - | - |
| **TOTAL BENEFITS** | **45,205** | **55,868** | **62,575** | **42,100** | **56,100** |
| **TOTAL PERSONAL SERVICES** | **192,234** | **200,762** | **206,645** | **188,100** | **266,300** |
| **OPERATING EXPENDITURES** | | | | | |
| PROFESSIONAL | - | 150 | - | 20,000 | 20,000 |
| TECHNICAL | 8,286 | 4,589 | 23,716 | 37,800 | 91,000 |
| CLEANING SERVICES | - | - | - | - | - |
| LAND FILL FEES | - | - | - | - | - |
| FLEET MAINTENANCE | 3,573 | 748 | 569 | 1,000 | 2,000 |
| GENERAL REPAIRS & MAINT. | 55,072 | 10,708 | - | - | - |
| VEHICLE & EQUIPMENT - REPAIRS & MAINT. | 1,602 | - | 1,589 | - | - |
| RENTAL OF LAND & BUILDINGS | - | - | - | - | - |
| RENTAL OF EQUIPMENT | - | - | - | - | 2,700 |
| INS, OTHER THAN EMP BENEFIT | - | 25 | - | - | - |
| COMMUNICATIONS | 7,018 | 4,990 | 5,511 | 6,400 | 4,400 |
| ADVERTISING | 20 | 75 | 95 | - | - |
| PRINTING & BINDING | - | - | - | - | - |
| TRAVEL | 56 | - | 693 | 2,000 | 2,000 |
| DUES & FEES | 6,565 | 800 | 5,164 | 5,000 | 10,400 |
| EDUCATION & TRAINING | 666 | 399 | 801 | 4,200 | 9,500 |
| LICENSES & FEES | - | - | - | - | - |
| GENERAL SUPPLIES/MATERIALS | 1,944 | 4,593 | 1,738 | 5,000 | 10,500 |
| UTILITIES | - | - | - | - | - |
| GASOLINE | 36 | 277 | 132 | 200 | 8,400 |
| FOOD | 69 | 214 | 224 | - | - |
| BOOKS AND PERIODICALS | - | - | - | 400 | 400 |
| SUP/INV PURCHASED RESALE | - | - | - | - | - |
| SMALL EQUIPMENT | 6,838 | 4,255 | 9,628 | 10,000 | 10,000 |
| TECHNOLOGY EQUIPMENT | 6,561 | 9,865 | 17,522 | 20,000 | 35,000 |
| PUBLIC RELATIONS | - | - | - | - | - |
| UNIFORMS | - | - | - | 600 | 1,800 |
| UTILITY SUPPLY | - | - | - | - | - |
| PROTECTIVE CLOTHING | - | - | - | - | - |
| PRISONER MAINTENANCE | - | - | - | - | - |
| DEPRECIATION & AMORTIZATION | - | - | - | - | - |
| BAD DEBT | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **98,306** | **41,688** | **67,381** | **112,600** | **208,100** |
| **CAPITAL OUTLAY** | | | | | |
| LAND & IMPROVEMENTS | - | - | - | - | - |
| BUILDINGS | - | - | - | - | - |
| INFRASTRUCTURE | - | - | - | - | - |
| MACHINERY & EQUIP | - | 7,805 | 9,508 | - | - |
| VEHICLES | - | - | - | - | - |
| FURNITURE AND FIXTURES | - | - | - | - | - |
| COMPUTERS | 38,338 | 82,030 | - | 216,000 | 337,500 |
| **TOTAL CAPITAL OUTLAY** | **38,338** | **89,835** | **9,508** | **216,000** | **337,500** |
| **DEBT SERVICE** | | | | | |
| PRINCIPAL | - | - | - | - | - |
| CAPITAL LEASE | - | - | - | - | - |
| INTEREST | - | - | - | - | - |
| **TOTAL DEBT SERVICE** | **-** | **-** | **-** | **-** | **-** |
| **ALLOCATION** | | | | | |
| INDIRECT COST ALLOCATION | (328,878) | (332,284) | (283,536) | (516,700) | (811,900) |
| INTERNAL FUNDS | - | - | - | - | - |
| **TOTAL ALLOCATION** | **(328,878)** | **(332,284)** | **(283,536)** | **(516,700)** | **(811,900)** |
| **TOTAL EXPENDITURES** | **-** | **-** | **(2)** | **-** | **-** |

# General Fund
## Planning, Licensing & Permitting




### Statement of Purpose

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

### Program Objectives

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

| EXPENDITURES | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **SALARIES** | | | | | |
| REGULAR SALARIES | $ 212,856 | $ 189,942 | $ 189,770 | $ 190,900 | $ 121,200 |
| OVERTIME | 1,788 | 1,472 | 1,650 | 2,300 | 1,200 |
| **TOTAL SALARIES** | **214,644** | **191,415** | **191,420** | **193,200** | **122,400** |
| **BENEFITS** | | | | | |
| GROUP INSURANCE | 19,058 | 23,786 | 22,716 | 23,000 | 7,300 |
| SOCIAL SECURITY (FICA) CONTRIBUTIONS | 12,985 | 11,204 | 11,718 | 11,900 | 7,600 |
| MEDICARE | 3,037 | 2,621 | 2,741 | 2,800 | 1,800 |
| RETIREMENT CONTRIBUTION | 25,555 | 28,065 | 38,984 | - | - |
| TUITION REIMBURSEMENTS | - | - | - | - | - |
| WORKERS' COMPENSATION | 6,372 | 2,278 | 1,176 | - | - |
| OTHER EMPLOYEE BENEFITS | 12,504 | 4,520 | 95 | - | - |
| **TOTAL BENEFITS** | **79,511** | **72,474** | **77,430** | **37,700** | **16,700** |
| **TOTAL PERSONAL SERVICES** | **294,155** | **263,888** | **268,850** | **230,900** | **139,100** |
| **OPERATING EXPENDITURES** | | | | | |
| PROFESSIONAL | 10,643 | 16,225 | 12,675 | 18,500 | 18,500 |
| TECHNICAL | 4,548 | 3,669 | 8,066 | 8,700 | 80,000 |
| CLEANING SERVICES | 704 | 374 | 420 | - | - |
| LAND FILL FEES | - | - | - | - | - |
| FLEET MAINTENANCE | 1,977 | 606 | 2,847 | 2,000 | 2,000 |
| GENERAL REPAIRS & MAINT. | 950 | 454 | 495 | - | - |
| VEHICLE & EQUIPMENT - REPAIRS & MAINT. | - | 476 | 54 | 2,500 | 2,500 |
| RENTAL OF LAND & BUILDINGS | - | - | - | - | - |
| RENTAL OF EQUIPMENT | 3,552 | 4,156 | 3,253 | 3,500 | 3,500 |
| INS, OTHER THAN EMP BENEFIT | - | 280 | - | - | - |
| COMMUNICATIONS | 1,283 | 1,547 | 1,621 | 2,000 | 1,200 |
| ADVERTISING | 760 | 20 | 1,728 | 1,500 | 2,000 |
| PRINTING & BINDING | - | 43 | - | 400 | 400 |
| TRAVEL | 5 | 374 | 189 | 700 | 700 |
| DUES & FEES | 275 | 65 | 15 | 500 | 500 |
| EDUCATION & TRAINING | 236 | - | 3,245 | 6,000 | 500 |
| LICENSES & FEES | 65 | - | - | - | - |
| GENERAL SUPPLIES/MATERIALS | 2,071 | 4,615 | 4,352 | 9,700 | 4,500 |
| UTILITIES | 5,238 | 5,276 | 5,316 | - | - |
| GASOLINE | 1,330 | 1,599 | 2,492 | 3,200 | 400 |
| FOOD | 481 | 804 | 470 | 1,100 | 1,000 |
| BOOKS AND PERIODICALS | 83 | - | - | 700 | 700 |
| SUP/INV PURCHASED RESALE | - | - | - | - | - |
| SMALL EQUIPMENT | 669 | 2,016 | 54 | 1,100 | 500 |
| TECHNOLOGY EQUIPMENT | 1,232 | 879 | 657 | 5,500 | - |
| PUBLIC RELATIONS | - | - | - | - | - |
| UNIFORMS | 1,211 | 1,594 | 1,266 | 1,900 | 1,100 |
| UTILITY SUPPLY | - | - | - | - | - |
| PROTECTIVE CLOTHING | - | - | - | - | - |
| PRISONER MAINTENANCE | - | - | - | - | - |
| DEPRECIATION & AMORTIZATION | - | - | - | - | - |
| BAD DEBT | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **37,313** | **45,071** | **49,218** | **69,500** | **120,000** |
| **CAPITAL OUTLAY** | | | | | |
| LAND & IMPROVEMENTS | - | - | - | - | - |
| BUILDINGS | - | - | - | - | - |
| INFRASTRUCTURE | - | - | - | - | - |
| MACHINERY & EQUIP | - | 7,805 | - | - | 8,600 |
| VEHICLES | 18,107 | - | - | - | - |
| FURNITURE AND FIXTURES | - | - | - | - | - |
| COMPUTERS | - | - | - | - | - |
| **TOTAL CAPITAL OUTLAY** | **18,107** | **7,805** | **-** | **-** | **8,600** |
| **DEBT SERVICE** | | | | | |
| PRINCIPAL | - | - | - | - | - |
| CAPITAL LEASE | - | - | - | - | - |
| INTEREST | - | - | - | - | - |
| **TOTAL DEBT SERVICE** | **-** | **-** | **-** | **-** | **-** |
| **ALLOCATION** | | | | | |
| INDIRECT COST ALLOCATION | (7,047) | (102,043) | (108,496) | 66,900 | 47,000 |
| INTERNAL FUNDS | - | - | - | - | - |
| **TOTAL ALLOCATION** | **(7,047)** | **(102,043)** | **(108,496)** | **66,900** | **47,000** |
| **TOTAL EXPENDITURES** | **342,527** | **214,721** | **209,571** | **367,300** | **314,700** |

# General Fund
## Housing & Development (GICH)

### Statement of Purpose

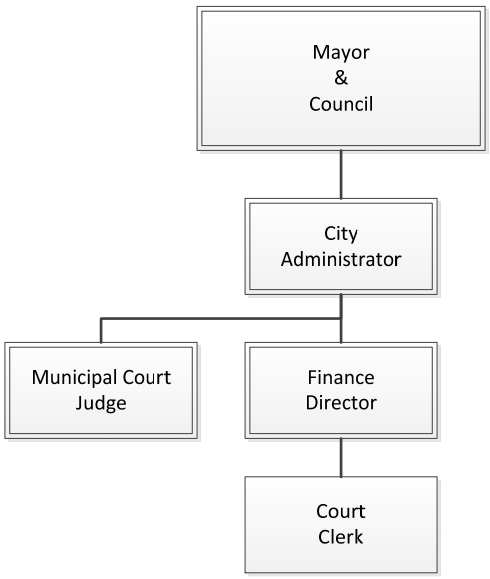
The Georgia Initiative for Community Housing (GICH) is a three year program sponsored by the University of Georgia, the Georgia Municipal Association, Department of Community Affairs and others. The purpose and goal of this program, quite simply, is to improve the quality and quantity of affordable housing,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

### 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 | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **SALARIES** | | | | | |
| REGULAR SALARIES | $ 19,000 | $ - | $ - | $ - | $ - |
| OVERTIME | 486 | - | - | - | - |
| **TOTAL SALARIES** | **19,486** | **-** | **-** | **-** | **-** |
| **BENEFITS** | | | | | |
| GROUP INSURANCE | 2,047 | - | - | - | - |
| SOCIAL SECURITY (FICA) CONTRIBUTIONS | 1,217 | - | - | - | - |
| MEDICARE | 285 | - | - | - | - |
| RETIREMENT CONTRIBUTION | 2,836 | - | - | - | - |
| TUITION REIMBURSEMENTS | - | - | - | - | - |
| WORKERS' COMPENSATION | 310 | - | - | - | - |
| OTHER EMPLOYEE BENEFITS | - | - | - | - | - |
| **TOTAL BENEFITS** | **6,694** | **-** | **-** | **-** | **-** |
| **TOTAL PERSONAL SERVICES** | **26,179** | **-** | **-** | **-** | **-** |
| **OPERATING EXPENDITURES** | | | | | |
| PROFESSIONAL | 14,100 | 111,060 | - | - | - |
| TECHNICAL | 300 | - | - | - | - |
| 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 | 289 | 45 | - | - | - |
| ADVERTISING | 3,840 | 5,559 | - | - | - |
| PRINTING & BINDING | - | - | - | - | - |
| TRAVEL | 299 | - | 7,898 | 10,000 | 5,000 |
| DUES & FEES | 250 | 125 | - | - | - |
| EDUCATION & TRAINING | - | - | - | - | - |
| LICENSES & FEES | - | - | - | - | - |
| GENERAL SUPPLIES/MATERIALS | 17,328 | 38,965 | - | - | - |
| 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** | **36,406** | **155,755** | **7,898** | **10,000** | **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 | 6,692 | 17,079 | - | 800 | 500 |
| INTERNAL FUNDS | - | - | - | - | - |
| **TOTAL ALLOCATION** | **6,692** | **17,079** | **-** | **800** | **500** |
| **TOTAL EXPENDITURES** | **69,278** | **172,834** | **7,898** | **10,800** | **5,500** |

# General Fund
## Municipal Court




### Statement of Purpose

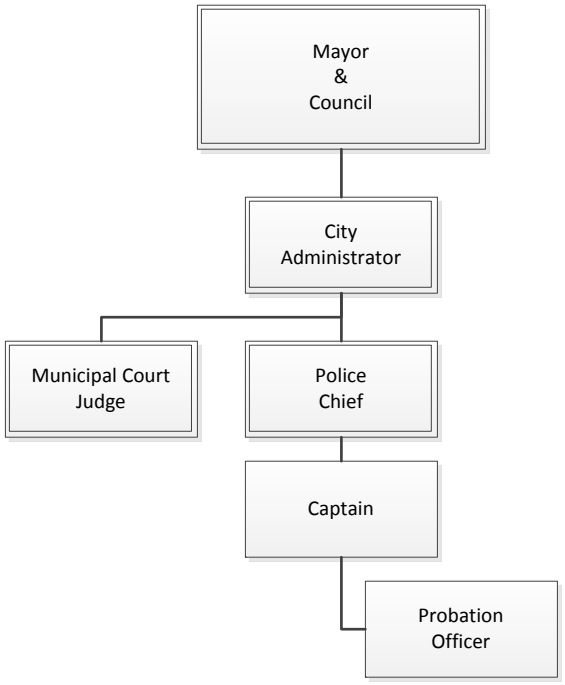
Our Strategic Mission is to flawlessly execute the legal processes related to enforcing city ordinances and traffic laws and to coordinate our efforts with other agencies within the criminal justice system. Provide court administration to guarantee that all persons coming before the Court are treated 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 | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **SALARIES** | | | | | |
| REGULAR SALARIES | $ 48,433 | $ 50,110 | $ 56,191 | $ 49,700 | $ 78,700 |
| OVERTIME | 874 | 1,691 | 1,534 | 900 | 4,600 |
| **TOTAL SALARIES** | **49,308** | **51,801** | **57,725** | **50,600** | **83,300** |
| **BENEFITS** | | | | | |
| GROUP INSURANCE | 4,458 | 4,899 | 6,274 | 6,000 | 21,500 |
| SOCIAL SECURITY (FICA) CONTRIBUTIONS | 3,044 | 3,154 | 3,600 | 3,200 | 5,200 |
| MEDICARE | 712 | 738 | 842 | 700 | 1,200 |
| RETIREMENT CONTRIBUTION | 3,618 | 5,304 | 8,038 | - | - |
| TUITION REIMBURSEMENTS | - | - | - | - | - |
| WORKERS' COMPENSATION | 150 | 183 | 94 | - | - |
| OTHER EMPLOYEE BENEFITS | - | - | - | - | - |
| **TOTAL BENEFITS** | **11,981** | **14,277** | **18,849** | **9,900** | **27,900** |
| **TOTAL PERSONAL SERVICES** | **61,288** | **66,077** | **76,574** | **60,500** | **111,200** |
| **OPERATING EXPENDITURES** | | | | | |
| PROFESSIONAL | 50,760 | 61,760 | 65,600 | 61,800 | 34,200 |
| TECHNICAL | 5,423 | 6,779 | 9,123 | 6,800 | 6,800 |
| 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 | 450 | 526 | 531 | 800 | - |
| ADVERTISING | - | 126 | - | - | - |
| PRINTING & BINDING | 681 | - | 178 | - | - |
| TRAVEL | - | 45 | - | 200 | 200 |
| DUES & FEES | - | 35 | 70 | 100 | 100 |
| EDUCATION & TRAINING | 475 | 375 | 375 | 700 | 700 |
| LICENSES & FEES | - | - | - | - | - |
| GENERAL SUPPLIES/MATERIALS | 1,492 | 247 | 788 | 2,000 | 2,000 |
| UTILITIES | - | - | - | - | - |
| GASOLINE | - | - | - | - | - |
| FOOD | 39 | - | - | - | - |
| BOOKS AND PERIODICALS | - | 25 | - | - | - |
| SUP/INV PURCHASED RESALE | - | - | - | - | - |
| SMALL EQUIPMENT | - | - | 529 | - | - |
| TECHNOLOGY EQUIPMENT | - | - | 4,727 | 4,000 | 2,000 |
| PUBLIC RELATIONS | - | - | - | - | - |
| UNIFORMS | - | - | - | 300 | 300 |
| UTILITY SUPPLY | - | - | - | - | - |
| PROTECTIVE CLOTHING | - | - | - | - | - |
| PRISONER MAINTENANCE | - | - | - | - | - |
| DEPRECIATION & AMORTIZATION | - | - | - | - | - |
| BAD DEBT | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **59,320** | **69,917** | **81,921** | **76,700** | **46,300** |
| **CAPITAL OUTLAY** | | | | | |
| LAND & IMPROVEMENTS | - | - | - | - | - |
| BUILDINGS | - | - | - | - | - |
| INFRASTRUCTURE | - | - | - | - | - |
| MACHINERY & EQUIP | - | 1,951 | - | - | - |
| VEHICLES | - | - | - | - | - |
| FURNITURE AND FIXTURES | - | - | - | - | - |
| COMPUTERS | - | - | - | - | - |
| **TOTAL CAPITAL OUTLAY** | **-** | **1,951** | **-** | **-** | **-** |
| **DEBT SERVICE** | | | | | |
| PRINCIPAL | - | - | - | - | - |
| CAPITAL LEASE | - | - | - | - | - |
| INTEREST | - | - | - | - | - |
| **TOTAL DEBT SERVICE** | **-** | **-** | **-** | **-** | **-** |
| **ALLOCATION** | | | | | |
| INDIRECT COST ALLOCATION | 12,897 | 15,127 | - | 32,300 | 36,400 |
| INTERNAL FUNDS | - | - | - | - | - |
| **TOTAL ALLOCATION** | **12,897** | **15,127** | **-** | **32,300** | **36,400** |
| **TOTAL EXPENDITURES** | **133,505** | **153,072** | **158,495** | **169,500** | **193,900** |

# General Fund
## Probation




### Statement of Purpose

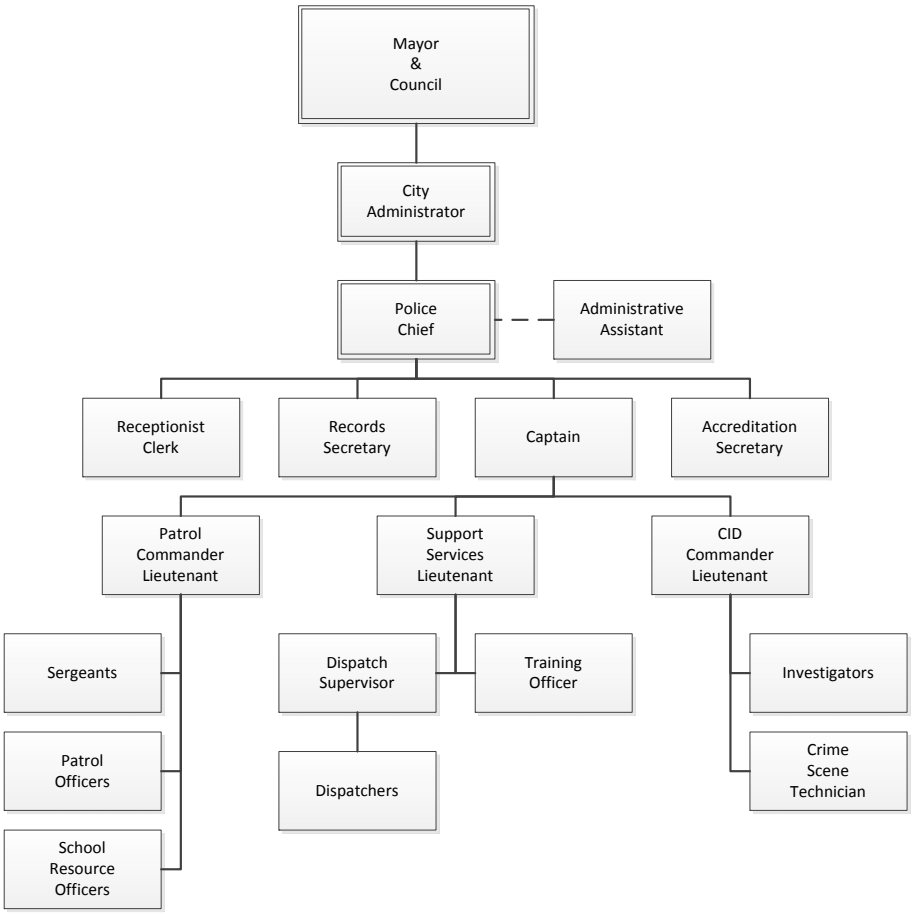
Provide evaluation, investigation, and supervision services for persons within the jurisdiction of the courts; and collect the fines and fees applicable to these persons.

### Program Objectives

1. Maximize collection efforts for fines and fees placed on probation.
2. Strengthen policy and procedures to ensure efficient collections and customer service.
3. Supervise offenders and making sure that they follow community sentences imposed by the court.

| EXPENDITURES | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **SALARIES** | | | | | |
| REGULAR SALARIES | $ 31,983 | $ 31,791 | $ 36,743 | $ 31,600 | $ 32,400 |
| OVERTIME | 6,076 | 5,856 | 2,879 | 4,600 | 2,500 |
| **TOTAL SALARIES** | **38,059** | **37,647** | **39,622** | **36,200** | **34,900** |
| **BENEFITS** | | | | | |
| GROUP INSURANCE | 4,535 | 4,678 | 5,924 | 6,000 | 6,600 |
| SOCIAL SECURITY (FICA) CONTRIBUTIONS | 2,359 | 2,334 | 2,410 | 2,300 | 2,200 |
| MEDICARE | 552 | 547 | 563 | 500 | 500 |
| RETIREMENT CONTRIBUTION | 4,085 | 5,724 | 8,059 | - | - |
| TUITION REIMBURSEMENTS | - | - | - | - | - |
| WORKERS' COMPENSATION | 153 | 183 | 95 | - | - |
| OTHER EMPLOYEE BENEFITS | - | - | 75 | - | - |
| **TOTAL BENEFITS** | **11,684** | **13,466** | **17,125** | **8,800** | **9,300** |
| **TOTAL PERSONAL SERVICES** | **49,742** | **51,113** | **56,748** | **45,000** | **44,200** |
| **OPERATING EXPENDITURES** | | | | | |
| PROFESSIONAL | - | - | - | - | - |
| TECHNICAL | - | - | - | - | - |
| CLEANING SERVICES | - | - | - | - | - |
| LAND FILL FEES | - | - | - | - | - |
| FLEET MAINTENANCE | - | - | - | - | - |
| GENERAL REPAIRS & MAINT. | - | - | - | - | - |
| VEHICLE & EQUIPMENT - REPAIRS & MAINT. | - | - | - | - | - |
| RENTAL OF LAND & BUILDINGS | - | - | - | - | - |
| RENTAL OF EQUIPMENT | - | - | - | - | - |
| INS, OTHER THAN EMP BENEFIT | - | - | - | - | - |
| COMMUNICATIONS | - | - | - | - | - |
| ADVERTISING | - | - | - | - | - |
| PRINTING & BINDING | - | - | - | - | - |
| TRAVEL | - | - | - | - | - |
| DUES & FEES | - | - | - | - | - |
| EDUCATION & TRAINING | - | - | - | 3,000 | 3,000 |
| LICENSES & FEES | - | - | - | - | - |
| GENERAL SUPPLIES/MATERIALS | 282 | 158 | 238 | 500 | 500 |
| UTILITIES | - | - | - | - | - |
| GASOLINE | - | - | - | - | - |
| FOOD | - | 54 | 72 | 100 | 100 |
| BOOKS AND PERIODICALS | - | - | - | - | - |
| SUP/INV PURCHASED RESALE | - | - | - | - | - |
| SMALL EQUIPMENT | - | - | - | - | - |
| TECHNOLOGY EQUIPMENT | - | - | - | 2,000 | 2,000 |
| PUBLIC RELATIONS | - | - | - | - | - |
| UNIFORMS | - | - | - | - | - |
| UTILITY SUPPLY | - | - | - | - | - |
| PROTECTIVE CLOTHING | - | - | - | - | - |
| PRISONER MAINTENANCE | - | - | - | - | - |
| DEPRECIATION & AMORTIZATION | - | - | - | - | - |
| BAD DEBT | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **282** | **212** | **310** | **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 | - | 5,628 | 22,149 | 14,700 | 15,300 |
| INTERNAL FUNDS | - | - | - | - | - |
| **TOTAL ALLOCATION** | **-** | **5,628** | **22,149** | **14,700** | **15,300** |
| **TOTAL EXPENDITURES** | **50,025** | **56,953** | **79,206** | **65,300** | **65,100** |

# General Fund
## Police




## Statement of Purpose

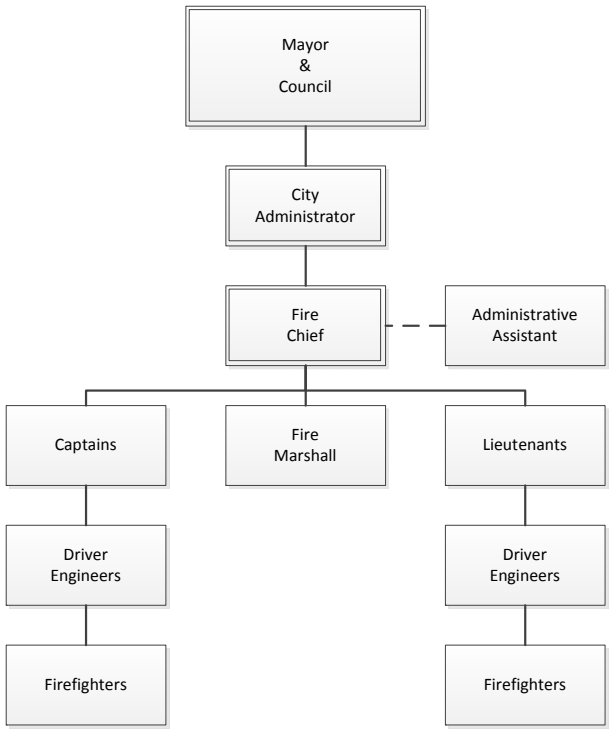
To carry us through this new century we reinforce our vow to protect and serve our community while ensuring the basic rights and quality of life are held to the highest proven standards of excellence. The Winder Police Department's mission is to enhance the quality of life in our community, working cooperatively 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 | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **SALARIES** | | | | | |
| REGULAR SALARIES | $ 2,006,868 | $ 1,867,838 | $ 1,794,796 | $ 1,868,000 | $ 2,003,700 |
| OVERTIME | 231,232 | 217,427 | 173,421 | 210,800 | 183,800 |
| **TOTAL SALARIES** | **2,238,100** | **2,085,266** | **1,968,217** | **2,078,800** | **2,187,500** |
| **BENEFITS** | | | | | |
| GROUP INSURANCE | 263,717 | 287,130 | 304,697 | 353,800 | 514,000 |
| SOCIAL SECURITY (FICA) CONTRIBUTIONS | 134,476 | 124,532 | 117,136 | 128,900 | 133,200 |
| MEDICARE | 31,450 | 29,123 | 27,396 | 30,100 | 31,200 |
| RETIREMENT CONTRIBUTION | 256,928 | 261,403 | 366,464 | - | - |
| TUITION REIMBURSEMENTS | 112 | 150 | - | - | - |
| WORKERS' COMPENSATION | 91,746 | 90,907 | 63,846 | - | - |
| OTHER EMPLOYEE BENEFITS | 9,482 | 1,825 | 8,897 | - | - |
| **TOTAL BENEFITS** | **787,911** | **795,071** | **888,436** | **512,800** | **678,400** |
| **TOTAL PERSONAL SERVICES** | **3,026,011** | **2,880,337** | **2,856,653** | **2,591,600** | **2,865,900** |
| **OPERATING EXPENDITURES** | | | | | |
| PROFESSIONAL | 5,972 | 9,161 | 8,502 | 8,000 | 7,000 |
| TECHNICAL | 19,901 | 24,813 | 43,698 | 32,400 | 37,600 |
| CLEANING SERVICES | 3,082 | 8,034 | 7,930 | - | 1,100 |
| LAND FILL FEES | - | - | - | - | - |
| FLEET MAINTENANCE | 69,118 | 99,127 | 112,440 | 75,500 | 75,500 |
| GENERAL REPAIRS & MAINT. | 6,974 | 5,515 | 2,730 | - | - |
| VEHICLE & EQUIPMENT - REPAIRS & MAINT. | 13,893 | 12,028 | 9,096 | 16,100 | 16,000 |
| RENTAL OF LAND & BUILDINGS | 12,000 | 15,000 | 16,800 | 10,800 | 10,800 |
| RENTAL OF EQUIPMENT | 14,418 | 14,809 | 10,344 | 12,300 | 8,400 |
| INS, OTHER THAN EMP BENEFIT | 56,050 | 39,384 | 30,755 | - | - |
| COMMUNICATIONS | 43,744 | 52,462 | 49,972 | 50,200 | 41,300 |
| ADVERTISING | 736 | 500 | 962 | - | - |
| PRINTING & BINDING | 2,419 | 4,955 | 2,385 | 3,500 | 3,000 |
| TRAVEL | 9,166 | 10,320 | 16,379 | 17,800 | 17,800 |
| DUES & FEES | 5,801 | 6,315 | 3,901 | 4,000 | 4,000 |
| EDUCATION & TRAINING | 9,131 | 7,576 | 19,157 | 12,200 | 12,200 |
| LICENSES & FEES | 81 | - | - | - | - |
| GENERAL SUPPLIES/MATERIALS | 39,096 | 35,400 | 33,817 | 29,000 | 29,000 |
| UTILITIES | 26,783 | 29,202 | 31,425 | - | - |
| GASOLINE | 81,640 | 87,682 | 107,294 | 144,000 | 152,000 |
| FOOD | 7,146 | 8,315 | 10,454 | 9,400 | 9,400 |
| BOOKS AND PERIODICALS | 648 | 1,372 | 864 | 2,000 | 2,000 |
| SUP/INV PURCHASED RESALE | - | - | - | - | - |
| SMALL EQUIPMENT | 30,953 | 8,996 | 6,987 | 26,000 | 23,400 |
| TECHNOLOGY EQUIPMENT | 19,206 | 5,841 | 12,385 | 18,000 | 19,700 |
| PUBLIC RELATIONS | - | - | - | - | - |
| UNIFORMS | 24,459 | 22,941 | 20,593 | 30,000 | 30,000 |
| UTILITY SUPPLY | - | - | - | - | - |
| PROTECTIVE CLOTHING | 9,927 | 6,697 | 8,256 | 8,000 | 8,000 |
| PRISONER MAINTENANCE | 69,016 | 12,041 | 28,167 | 16,000 | 12,000 |
| DEPRECIATION & AMORTIZATION | - | - | - | - | - |
| BAD DEBT | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **581,361** | **528,487** | **595,293** | **525,200** | **520,200** |
| **CAPITAL OUTLAY** | | | | | |
| LAND & IMPROVEMENTS | - | - | - | - | - |
| BUILDINGS | 1,507 | - | - | - | - |
| INFRASTRUCTURE | - | - | - | - | - |
| MACHINERY & EQUIP | 47,567 | 101,461 | 16,375 | - | - |
| VEHICLES | 656,039 | - | - | 135,000 | 117,400 |
| FURNITURE AND FIXTURES | - | - | - | - | - |
| COMPUTERS | 35,748 | - | - | 27,200 | 15,000 |
| **TOTAL CAPITAL OUTLAY** | **740,861** | **101,461** | **16,375** | **162,200** | **132,400** |
| **DEBT SERVICE** | | | | | |
| PRINCIPAL | - | - | - | - | - |
| CAPITAL LEASE | 160,690 | 165,410 | 170,268 | 175,300 | 150,000 |
| INTEREST | 21,689 | 16,969 | 12,111 | 7,100 | 2,000 |
| **TOTAL DEBT SERVICE** | **182,379** | **182,379** | **182,379** | **182,400** | **152,000** |
| **ALLOCATION** | | | | | |
| INDIRECT COST ALLOCATION | 421,271 | 337,797 | 306,701 | 779,600 | 880,800 |
| INTERNAL FUNDS | - | - | - | - | - |
| **TOTAL ALLOCATION** | **421,271** | **337,797** | **306,701** | **779,600** | **880,800** |
| **TOTAL EXPENDITURES** | **4,951,883** | **4,030,462** | **3,957,402** | **4,241,000** | **4,551,300** |

# General Fund
## Fire




## Statement of Purpose

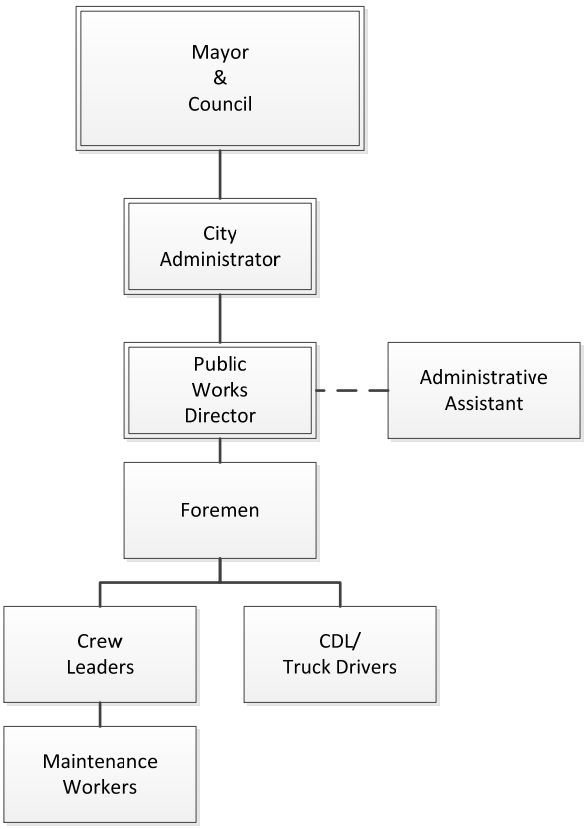
To constantly provide a superior level of fire prevention, fire safety education, fire suppression, rescue and customer service to our citizens and business community. To provide support to the Chamber of Commerce, Downtown Development Authority, Industrial Authority, Partners in Education and other 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. Complete phase three of training center – Live Burn Module.
2. Continue to provide outstanding customer service through smoke detector installation, battery replacement for seniors, blood pressure screening, CPR, fire extinguisher classes, and personnel to maintain the city's ISO Class 3 Insurance rate.
3. Continue to update fire equipment, communication system, and fire apparatus.
4. 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.
5. Plan & inform citizens & firefighters of the department's commitment regarding emergency preparedness.
6. Provide outstanding Fire Prevention, Fire Safety Education, Fire Inspections, and Fire Investigations for our citizens and business community.
7. Maintain and operate the City's Early Warning System.
8. Maintain our 18 year record of no fire fatality within the city limits (last fatality December 25, 1992).
9. Daily complete our mission of protecting lives and property with pride and professionalism: "Together is Better."

| EXPENDITURES | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **SALARIES** | | | | | |
| REGULAR SALARIES | $ 1,149,404 | $ 1,093,082 | $ 1,094,606 | $ 1,071,300 | $ 1,177,900 |
| OVERTIME | 80,636 | 75,919 | 71,247 | 74,100 | 57,000 |
| **TOTAL SALARIES** | **1,230,040** | **1,169,000** | **1,165,853** | **1,145,400** | **1,234,900** |
| **BENEFITS** | | | | | |
| GROUP INSURANCE | 185,973 | 189,449 | 201,384 | 203,400 | 255,100 |
| SOCIAL SECURITY (FICA) CONTRIBUTIONS | 72,914 | 67,981 | 70,607 | 73,600 | 78,000 |
| MEDICARE | 17,051 | 15,898 | 16,512 | 17,200 | 18,300 |
| RETIREMENT CONTRIBUTION | 151,443 | 171,615 | 221,948 | - | - |
| TUITION REIMBURSEMENTS | - | - | - | - | - |
| WORKERS' COMPENSATION | 33,106 | 43,047 | 25,727 | - | - |
| OTHER EMPLOYEE BENEFITS | 6,387 | 2,719 | 931 | - | - |
| **TOTAL BENEFITS** | **466,874** | **490,709** | **537,109** | **294,200** | **351,400** |
| **TOTAL PERSONAL SERVICES** | **1,696,914** | **1,659,709** | **1,702,962** | **1,439,600** | **1,586,300** |
| **OPERATING EXPENDITURES** | | | | | |
| PROFESSIONAL | - | - | - | - | - |
| TECHNICAL | - | - | 1,704 | - | - |
| CLEANING SERVICES | - | - | - | - | - |
| LAND FILL FEES | - | - | - | - | - |
| FLEET MAINTENANCE | 7,359 | 7,486 | 16,393 | 6,700 | 6,700 |
| GENERAL REPAIRS & MAINT. | 3,315 | 6,136 | 6,477 | - | - |
| VEHICLE & EQUIPMENT - REPAIRS & MAINT. | 4,937 | 12,863 | 9,311 | 11,600 | 17,600 |
| RENTAL OF LAND & BUILDINGS | - | - | - | - | - |
| RENTAL OF EQUIPMENT | 80 | 46 | - | 200 | 2,400 |
| INS, OTHER THAN EMP BENEFIT | 36,171 | 26,730 | 26,135 | - | - |
| COMMUNICATIONS | 9,156 | 5,576 | 3,684 | 2,400 | 3,000 |
| ADVERTISING | - | - | - | 200 | - |
| PRINTING & BINDING | (20) | - | 402 | 500 | 300 |
| TRAVEL | 1,054 | 66 | 642 | 2,200 | 1,600 |
| DUES & FEES | 390 | 578 | 300 | 600 | 500 |
| EDUCATION & TRAINING | 808 | 3,036 | 1,489 | 5,000 | 12,000 |
| LICENSES & FEES | - | 22 | - | - | - |
| GENERAL SUPPLIES/MATERIALS | 27,040 | 21,768 | 26,076 | 24,300 | 24,300 |
| UTILITIES | 27,783 | 28,194 | 29,955 | - | - |
| GASOLINE | 10,516 | 10,030 | 13,594 | 14,000 | 15,000 |
| FOOD | 2,039 | 1,159 | 2,549 | 3,000 | 2,000 |
| BOOKS AND PERIODICALS | 202 | 182 | 78 | 600 | 600 |
| SUP/INV PURCHASED RESALE | - | - | - | - | - |
| SMALL EQUIPMENT | 1,970 | 6,622 | 10,225 | 22,500 | 27,500 |
| TECHNOLOGY EQUIPMENT | 1,223 | 341 | 2,156 | 1,800 | 1,200 |
| PUBLIC RELATIONS | - | - | - | - | - |
| UNIFORMS | 1,844 | 4,771 | 9,515 | 14,700 | 10,700 |
| UTILITY SUPPLY | - | - | - | - | - |
| PROTECTIVE CLOTHING | 8,589 | 3,390 | 6,222 | 16,800 | 15,000 |
| PRISONER MAINTENANCE | - | - | - | - | - |
| DEPRECIATION & AMORTIZATION | - | - | - | - | - |
| BAD DEBT | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **144,456** | **138,996** | **166,906** | **127,100** | **140,400** |
| **CAPITAL OUTLAY** | | | | | |
| LAND & IMPROVEMENTS | - | - | - | - | - |
| BUILDINGS | 3,301 | 3,584 | 1,828 | 38,900 | - |
| INFRASTRUCTURE | - | - | - | - | - |
| MACHINERY & EQUIP | 144,136 | 46,828 | - | - | - |
| VEHICLES | 529,580 | - | - | - | - |
| FURNITURE AND FIXTURES | - | - | - | - | - |
| COMPUTERS | - | - | - | - | - |
| **TOTAL CAPITAL OUTLAY** | **677,017** | **50,413** | **1,828** | **38,900** | **-** |
| **DEBT SERVICE** | | | | | |
| PRINCIPAL | - | - | - | - | - |
| CAPITAL LEASE | 65,957 | 76,011 | 79,006 | 82,200 | 84,800 |
| INTEREST | 24,574 | 24,766 | 21,772 | 18,700 | 15,500 |
| **TOTAL DEBT SERVICE** | **90,531** | **100,777** | **100,777** | **100,900** | **100,300** |
| **ALLOCATION** | | | | | |
| INDIRECT COST ALLOCATION | 278,979 | 213,818 | 194,389 | 393,000 | 440,900 |
| INTERNAL FUNDS | - | - | - | - | - |
| **TOTAL ALLOCATION** | **278,979** | **213,818** | **194,389** | **393,000** | **440,900** |
| **TOTAL EXPENDITURES** | **2,887,897** | **2,163,713** | **2,166,863** | **2,099,500** | **2,267,900** |

# General Fund
## Public Works




## Statement of Purpose

Assure safe operation of the City's street system. This department's primary functions are installation and maintenance of street and traffic signs, maintenance of off-street paths, installation and maintenance of pavement markings, and coordination with contractors hired to repair/maintain pavement surfaces. The Street Department also maintains the City's cemetery.

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

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

## Program Objectives

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

| EXPENDITURES | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **SALARIES** | | | | | |
| REGULAR SALARIES | $ 709,688 | $ 512,627 | $ 541,783 | $ 685,600 | $ 686,500 |
| OVERTIME | 8,379 | 7,573 | 11,127 | 13,100 | 14,900 |
| **TOTAL SALARIES** | **718,068** | **520,200** | **552,911** | **698,700** | **701,400** |
| **BENEFITS** | | | | | |
| GROUP INSURANCE | 130,346 | 104,000 | 117,739 | 210,700 | 176,100 |
| SOCIAL SECURITY (FICA) CONTRIBUTIONS | 43,567 | 31,414 | 33,970 | 43,400 | 42,000 |
| MEDICARE | 10,163 | 7,347 | 7,945 | 10,200 | 9,800 |
| RETIREMENT CONTRIBUTION | 82,186 | 78,806 | 101,175 | - | - |
| TUITION REIMBURSEMENTS | - | - | - | - | - |
| WORKERS' COMPENSATION | 50,288 | 54,171 | 29,065 | - | - |
| OTHER EMPLOYEE BENEFITS | 25,790 | (3,855) | 1,065 | - | - |
| **TOTAL BENEFITS** | **342,340** | **271,882** | **290,958** | **264,300** | **227,900** |
| **TOTAL PERSONAL SERVICES** | **1,060,407** | **792,082** | **843,868** | **963,000** | **929,300** |
| **OPERATING EXPENDITURES** | | | | | |
| PROFESSIONAL | 22,308 | - | - | 5,000 | 70,000 |
| TECHNICAL | 5,050 | - | 983 | - | - |
| CLEANING SERVICES | - | - | - | - | - |
| LAND FILL FEES | 34,987 | 25,613 | 29,211 | 35,000 | 35,000 |
| FLEET MAINTENANCE | 73,334 | 89,810 | 81,130 | 84,900 | 84,900 |
| GENERAL REPAIRS & MAINT. | 5,421 | 7,676 | 1,938 | - | - |
| VEHICLE & EQUIPMENT - REPAIRS & MAINT. | 10,397 | 7,570 | 11,113 | 20,000 | 30,000 |
| RENTAL OF LAND & BUILDINGS | - | - | - | - | - |
| RENTAL OF EQUIPMENT | - | - | 243 | - | - |
| INS, OTHER THAN EMP BENEFIT | 28,885 | 27,414 | 30,396 | - | - |
| COMMUNICATIONS | 5,540 | 3,282 | 5,684 | 1,500 | 700 |
| ADVERTISING | 419 | 66 | 86 | - | - |
| PRINTING & BINDING | 2,250 | - | - | 500 | 500 |
| TRAVEL | - | - | 449 | 1,500 | 1,500 |
| DUES & FEES | - | 72 | 70 | - | - |
| EDUCATION & TRAINING | 276 | 1,054 | 1,592 | 2,000 | 2,000 |
| LICENSES & FEES | - | - | - | - | - |
| GENERAL SUPPLIES/MATERIALS | 50,000 | 14,467 | 16,433 | 26,500 | 38,000 |
| UTILITIES | 272,172 | 297,904 | 320,361 | 288,000 | 288,000 |
| GASOLINE | 51,254 | 38,953 | 55,679 | 64,000 | 64,000 |
| FOOD | 8 | 30 | 434 | 500 | 1,000 |
| BOOKS AND PERIODICALS | - | - | - | - | - |
| SUP/INV PURCHASED RESALE | - | - | - | - | - |
| SMALL EQUIPMENT | 6,405 | 1,146 | 8,699 | 20,000 | 23,200 |
| TECHNOLOGY EQUIPMENT | 492 | - | - | 2,000 | 2,000 |
| PUBLIC RELATIONS | - | - | - | - | - |
| UNIFORMS | 3,403 | 13,864 | 9,264 | 15,800 | 15,500 |
| UTILITY SUPPLY | 88,171 | 65,234 | 77,511 | 444,500 | 521,800 |
| PROTECTIVE CLOTHING | - | - | - | - | - |
| PRISONER MAINTENANCE | - | - | - | - | - |
| DEPRECIATION & AMORTIZATION | - | - | - | - | - |
| BAD DEBT | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **660,772** | **594,156** | **651,275** | **1,011,700** | **1,178,100** |
| **CAPITAL OUTLAY** | | | | | |
| LAND & IMPROVEMENTS | - | - | - | - | - |
| BUILDINGS | - | - | - | - | 200,000 |
| INFRASTRUCTURE | 18,236 | 37,950 | 108,118 | 449,000 | 449,000 |
| MACHINERY & EQUIP | 63,982 | 50,874 | 20,205 | - | - |
| VEHICLES | 319,191 | - | - | - | - |
| FURNITURE AND FIXTURES | - | - | - | - | - |
| COMPUTERS | - | - | - | - | - |
| **TOTAL CAPITAL OUTLAY** | **401,409** | **88,823** | **128,323** | **449,000** | **649,000** |
| **DEBT SERVICE** | | | | | |
| PRINCIPAL | - | - | - | - | - |
| CAPITAL LEASE | 86,962 | 89,516 | 92,145 | 105,200 | 90,100 |
| INTEREST | 11,737 | 9,183 | 6,554 | 4,300 | 1,300 |
| **TOTAL DEBT SERVICE** | **98,699** | **98,699** | **98,699** | **109,500** | **91,400** |
| **ALLOCATION** | | | | | |
| INDIRECT COST ALLOCATION | 238,046 | 172,572 | 154,305 | 471,300 | 518,400 |
| INTERNAL FUNDS | - | - | - | - | - |
| **TOTAL ALLOCATION** | **238,046** | **172,572** | **154,305** | **471,300** | **518,400** |
| **TOTAL EXPENDITURES** | **2,459,334** | **1,746,332** | **1,876,471** | **3,004,500** | **3,366,200** |

# General Fund
## Facilities Maintenance

### Statement of Purpose

The Facilities Maintenance program is responsible for maintenance and repair of all public buildings throughout the City. All skilled maintenance disciplines are included: plumbing, electrical, HVAC, and general building maintenance and repair including carpentry, millwork, exterior and interior paint and cabinetry. This program also performs preventative maintenance on all facilities to protect the City's investment in its infrastructure and to avoid significant cost as a result of an unplanned system failure.

### Program Objectives

1. Perform scheduled maintenance of City facilities and grounds.
2. Prompt repairs as needed.
3. Ongoing improvements to City facilities and grounds as opportunities arise.

| EXPENDITURES | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **SALARIES** | | | | | |
| REGULAR SALARIES | $ 277,243 | $ 210,035 | $ 204,411 | $ - | $ - |
| OVERTIME | 4,506 | 3,578 | 2,594 | - | - |
| **TOTAL SALARIES** | **281,749** | **213,613** | **207,005** | **-** | **-** |
| **BENEFITS** | | | | | |
| GROUP INSURANCE | 34,869 | 21,201 | 27,340 | - | - |
| SOCIAL SECURITY (FICA) CONTRIBUTIONS | 16,810 | 12,727 | 12,842 | - | - |
| MEDICARE | 3,931 | 2,976 | 3,003 | - | - |
| RETIREMENT CONTRIBUTION | 34,765 | 30,179 | 39,915 | - | - |
| TUITION REIMBURSEMENTS | - | - | - | - | - |
| WORKERS' COMPENSATION | 13,955 | 16,526 | 5,736 | - | - |
| OTHER EMPLOYEE BENEFITS | 19,989 | (6,870) | 91 | - | - |
| **TOTAL BENEFITS** | **124,320** | **76,740** | **88,928** | **-** | **-** |
| **TOTAL PERSONAL SERVICES** | **406,069** | **290,353** | **295,933** | **-** | **-** |
| **OPERATING EXPENDITURES** | | | | | |
| PROFESSIONAL | - | - | - | - | - |
| TECHNICAL | - | - | - | - | - |
| CLEANING SERVICES | - | - | - | 44,000 | **58,600** |
| LAND FILL FEES | - | - | - | - | - |
| FLEET MAINTENANCE | 13,981 | 4,701 | 5,073 | - | - |
| GENERAL REPAIRS & MAINT. | (234) | - | 452 | 75,000 | **92,500** |
| VEHICLE & EQUIPMENT - REPAIRS & MAINT. | - | 545 | 25 | - | - |
| RENTAL OF LAND & BUILDINGS | - | - | - | - | - |
| RENTAL OF EQUIPMENT | - | - | 2,673 | - | - |
| INS, OTHER THAN EMP BENEFIT | 11,009 | 7,437 | 7,302 | - | - |
| COMMUNICATIONS | 2,163 | 2,170 | 1,766 | - | - |
| ADVERTISING | - | - | - | - | - |
| PRINTING & BINDING | - | - | - | - | - |
| TRAVEL | - | - | - | - | - |
| DUES & FEES | - | - | - | - | - |
| EDUCATION & TRAINING | - | - | - | - | - |
| LICENSES & FEES | - | - | - | - | - |
| GENERAL SUPPLIES/MATERIALS | 20,068 | 21,798 | 24,681 | - | **5,000** |
| UTILITIES | 5,371 | 4,652 | 3,690 | 212,400 | **230,400** |
| GASOLINE | 3,332 | 4,545 | 4,108 | - | - |
| FOOD | 164 | - | - | - | - |
| BOOKS AND PERIODICALS | - | - | - | - | - |
| SUP/INV PURCHASED RESALE | - | - | - | - | - |
| SMALL EQUIPMENT | (75) | 696 | 1,579 | - | - |
| TECHNOLOGY EQUIPMENT | - | - | 811 | - | - |
| PUBLIC RELATIONS | - | - | - | - | - |
| UNIFORMS | 1,690 | 1,662 | 1,833 | - | - |
| UTILITY SUPPLY | - | - | - | - | - |
| PROTECTIVE CLOTHING | - | - | - | - | - |
| PRISONER MAINTENANCE | - | - | - | - | - |
| DEPRECIATION & AMORTIZATION | - | - | - | - | - |
| BAD DEBT | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **57,470** | **48,206** | **53,993** | **331,400** | **386,500** |
| **CAPITAL OUTLAY** | | | | | |
| LAND & IMPROVEMENTS | - | - | - | - | - |
| BUILDINGS | - | - | 20,521 | 333,800 | **293,800** |
| INFRASTRUCTURE | - | - | - | - | - |
| MACHINERY & EQUIP | - | 11,707 | - | - | - |
| VEHICLES | 39,207 | - | - | - | - |
| FURNITURE AND FIXTURES | - | - | - | - | - |
| COMPUTERS | - | - | - | - | - |
| **TOTAL CAPITAL OUTLAY** | **39,207** | **11,707** | **20,521** | **333,800** | **293,800** |
| **DEBT SERVICE** | | | | | |
| PRINCIPAL | - | - | - | - | - |
| CAPITAL LEASE | 9,452 | 9,730 | 10,016 | - | - |
| INTEREST | 1,276 | 998 | 712 | - | - |
| **TOTAL DEBT SERVICE** | **10,728** | **10,728** | **10,728** | **-** | **-** |
| **ALLOCATION** | | | | | |
| INDIRECT COST ALLOCATION | (513,474) | (360,994) | (350,637) | (665,200) | **(680,300)** |
| INTERNAL FUNDS | - | - | - | - | - |
| **TOTAL ALLOCATION** | **(513,474)** | **(360,994)** | **(350,637)** | **(665,200)** | **(680,300)** |
| **TOTAL EXPENDITURES** | **-** | **-** | **30,539** | **-** | **-** |

# General Fund
## Positions by Department

| | Approved FY 2009 | Approved FY 2010 | Approved FY 2011 | Approved FY 2012 | Requested FY 2013 |
|---|---|---|---|---|---|
| **Administration** | | | | | |
| City Administrator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| City Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Deputy City Clerk | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Purchasing Director/Treasurer | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 |
| Receptionist/Clerical | 1.00 | 1.00 | - | - | 1.00 |
| Total | 4.75 | 4.75 | 3.75 | 3.75 | 3.75 |
| **Human Resources** | | | | | |
| HR Director | 1.00 | 1.00 | 1.00 | 1.00 | - |
| HR Specialist | 1.50 | 1.00 | 1.00 | 1.00 | 1.00 |
| Records Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Safety & Loss Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Total | 4.50 | 4.00 | 4.00 | 4.00 | 2.00 |
| **Finance** | | | | | |
| Finance Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Finance & Auditing Manager | - | - | - | - | 1.00 |
| Accountant/Internal Auditor | - | - | - | | 1.00 |
| Staff Accountant | 1.00 | 1.00 | 1.00 | 2.00 | - |
| Purchaser | - | - | - | - | 1.00 |
| A/P Clerk | 1.00 | - | - | - | - |
| Total | 3.00 | 2.00 | 2.00 | 3.00 | 4.00 |
| **Technology Services** | | | | | |
| Technology Services Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Operations IT Manager | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Public Safety IT Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| GIS Section Manager | - | - | - | - | 1.00 |
| GIS Locator | - | - | - | - | 2.00 |
| Receptionist/Clerical | - | - | 1.00 | 1.00 | - |
| Total | 3.00 | 3.00 | 4.00 | 4.00 | 5.00 |
| **Planning, Licensing & Permitting** | | | | | |
| Planning Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Customer Service | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Building Inspector | 1.00 | - | - | - | - |
| Assistant Building Inspector | 1.00 | - | - | - | - |
| GIS Section Manager | - | 1.00 | 1.00 | 1.00 | - |
| GIS Locator | - | 1.00 | 1.00 | 1.00 | - |
| Total | 4.00 | 4.00 | 4.00 | 4.00 | 2.00 |
| **Mainstreet** | | | | | |
| Director | 1.00 | 1.00 | - | - | - |
| Total | 1.00 | 1.00 | - | - | - |
| **Municipal Court** | | | | | |
| Court Clerk | 1.00 | 1.00 | 1.00 | 2.00 | 2.00 |
| Probation Officer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Total | 2.00 | 2.00 | 2.00 | 3.00 | 3.00 |

| | Approved FY 2009 | Approved FY 2010 | Approved FY 2011 | Approved FY 2012 | Requested FY 2013 |
|---|---|---|---|---|---|
| **Police** | | | | | |
| Police Administration | 7.00 | 5.00 | 7.00 | 7.00 | 9.00 |
| Investigations | 10.00 | 10.00 | 9.00 | 9.00 | 9.00 |
| Police Patrol | 25.00 | 29.00 | 27.00 | 27.00 | 27.75 |
| Code Enforcement | 2.00 | - | 1.00 | 1.00 | 1.00 |
| School Resource Officers | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Jail Transporters | 0.75 | 1.00 | 1.00 | 0.50 | - |
| Police Communications | 5.00 | 5.00 | 5.00 | 5.00 | - |
| Total | 52.75 | 53.00 | 53.00 | 52.50 | 49.75 |
| **Fire** | | | | | |
| Fire Administration | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Fire Fighters | 21.00 | 21.00 | 21.00 | 21.00 | 21.00 |
| Part Paid Fire Fighters (24) Note Only | - | - | - | - | - |
| Total | 25.00 | 25.00 | 25.00 | 25.00 | 25.00 |
| **Public Works** | | | | | |
| Street Administration | 4.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Street Operations | 22.00 | 21.00 | 21.00 | 20.00 | 21.00 |
| Cemetery | 4.00 | 3.00 | 3.00 | 3.00 | - |
| Total | 30.00 | 26.00 | 26.00 | 25.00 | 23.00 |
| **Facilities Maintenance** | | | | | |
| Facilities Maintenance Director | 1.00 | 1.00 | 1.00 | - | - |
| Receptionist/Clerical | 0.63 | 0.63 | 0.63 | - | - |
| Facilities Maintenance | 7.00 | 4.00 | 4.00 | - | - |
| Total | 8.63 | 5.63 | 5.63 | - | - |
| **Total General Fund** | 138.63 | 130.38 | 129.38 | 124.25 | 117.50 |

# General Fund
## Debt Service

| | Balances 6/30/2012 | Principal | Interest | Total |
|---|---|---|---|---|
| Capital Leases: | | | | |
| 2005 Fire Truck | $ 98,540 | $ 31,486 | $ 3,520 | $ 35,006 |
| 2009 Fire Truck | 337,911 | 49,624 | 11,856 | 61,480 |
| 2008/2009 Equipment Financing | | | | |
| General Administration | 46,759 | 46,759 | 623 | 47,382 |
| Police | 149,983 | 149,983 | 2,000 | 151,983 |
| Fire | 3,529 | 3,529 | 47 | 3,576 |
| Street | 81,168 | 81,168 | 1,082 | 82,250 |
| Building Maintenance | 8,822 | 8,822 | 118 | 8,940 |
| **Total Debt Service** | **$ 726,712** | **$ 371,371** | **$ 19,246** | **$ 390,617** |

# General Fund
## Capital Outlay

| | FY 2013 |
|---|---|
| **Information Technology** | |
| City Works Software | $ 35,000 |
| Track IT Software | 6,500 |
| Digital Sign Server | 4,000 |
| IT Server | 8,000 |
| IP Security Camera System | 250,000 |
| Cisco Net Upgrade | 34,000 |
| **Total** | **$ 337,500** |
| **Planning, Licensing, and Permitting** | |
| Large Format Copier/Scanner | $ 8,600 |
| **Total** | **$ 8,600** |
| **Police** | |
| (3) Police Vehicles - Fully Loaded | $ 117,400 |
| Laptop Computers for Vehicles | 15,000 |
| **Total** | **$ 132,400** |
| **Public Works** | |
| Demolish May Street Buildings | $ 200,000 |
| Paving & Sidewalks | 449,000 |
| **Total** | **$ 649,000** |
| **Facilities Maintenance** | |
| Station 1 Remodel | 18,900 |
| Station 2 Remodel | 214,900 |
| Demolish Annex | 20,000 |
| Playground | 40,000 |
| **Total** | **$ 293,800** |
| **General Fund Totals** | **$ 1,421,300** |


WINDER, GEORGIA
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# Special Revenue Funds

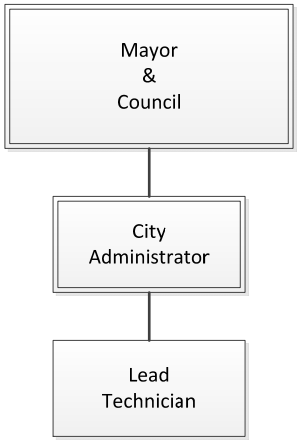
# Special Revenue Fund – Television Station

## Revenue, Expenditures And Other Sources and Uses Summary

| | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **REVENUE** | | | | | |
| Taxes | $ - | $ - | $ - | $ - | $ - |
| Franchise Fees | - | - | 104,930 | - | 106,000 |
| License and Permits | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Charges for Service | 792 | 1,000 | 45 | - | - |
| 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** | **792** | **1,000** | **104,975** | **-** | **106,000** |
| **OPERATING EXPENDITURES** | | | | | |
| General Government | 179,618 | 131,502 | 157,893 | 213,800 | 144,500 |
| Judicial | - | - | - | - | - |
| Public Safety - Police | - | - | - | - | - |
| Public Safety - Fire | - | - | - | - | - |
| Public Works | - | - | - | - | - |
| Recreation | - | - | - | - | - |
| Housing & Development | - | - | - | - | - |
| Water and Sewer | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - |
| Gas | - | - | - | - | - |
| Solid Waste | - | - | - | - | - |
| Broadband | - | - | - | - | - |
| Special Facility | - | - | - | - | - |
| Internal Service | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **179,618** | **131,502** | **157,893** | **213,800** | **144,500** |
| **OTHER SOURCES AND (USES)** | | | | | |
| Debt Service | - | - | - | - | - |
| Capital Outlay | (3,880) | (3,902) | (12,617) | (21,500) | (55,200) |
| Proceeds From Sale of Assets | - | - | - | - | - |
| Proceeds From Rate Increase | - | - | - | - | - |
| Issuance of Debt Instruments | - | - | - | 21,500 | 55,200 |
| Transfers In | 237,800 | 155,166 | 48,400 | 213,800 | 38,500 |
| Transfers Out | - | - | - | - | - |
| **TOTAL OTHER SOURCES AND (USES)** | **233,920** | **151,264** | **35,783** | **213,800** | **38,500** |
| **EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES** | **$ 55,094** | **$ 20,762** | **$ (17,135)** | **$ -** | **$ -** |


WINDER, GEORGIA
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# 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 | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **SALARIES** | | | | | |
| REGULAR SALARIES | $ 96,953 | $ 60,410 | $ 72,899 | $ 73,200 | $ 35,200 |
| OVERTIME | 120 | 235 | 61 | 700 | 800 |
| **TOTAL SALARIES** | **97,074** | **60,645** | **72,961** | **73,900** | **36,000** |
| **BENEFITS** | | | | | |
| GROUP INSURANCE | 11,113 | 8,166 | 10,527 | 12,200 | 6,700 |
| SOCIAL SECURITY (FICA) CONTRIBUTIONS | 5,839 | 3,588 | 4,603 | 4,600 | 2,300 |
| MEDICARE | 1,365 | 839 | 1,076 | 1,100 | 600 |
| RETIREMENT CONTRIBUTION | 5,114 | 7,217 | 14,686 | - | - |
| TUITION REIMBURSEMENTS | - | - | - | - | - |
| WORKERS' COMPENSATION | 310 | 273 | 141 | - | - |
| OTHER EMPLOYEE BENEFITS | 6,483 | 1,650 | - | - | - |
| **TOTAL BENEFITS** | **30,224** | **21,733** | **31,032** | **17,900** | **9,600** |
| **TOTAL PERSONAL SERVICES** | **127,298** | **82,378** | **103,993** | **91,800** | **45,600** |
| **OPERATING EXPENDITURES** | | | | | |
| PROFESSIONAL | 5,880 | 6,420 | 3,120 | 3,600 | 3,600 |
| TECHNICAL | 12,210 | 7,063 | 9,741 | 37,700 | 36,600 |
| CLEANING SERVICES | - | - | 2,610 | - | - |
| LAND FILL FEES | - | - | - | - | - |
| FLEET MAINTENANCE | 424 | 603 | 108 | 400 | 400 |
| GENERAL REPAIRS & MAINT. | - | - | - | - | - |
| VEHICLE & EQUIPMENT - REPAIRS & MAINT. | (236) | 764 | 588 | 1,000 | 1,000 |
| RENTAL OF LAND & BUILDINGS | - | - | - | - | - |
| RENTAL OF EQUIPMENT | - | - | - | - | - |
| INS, OTHER THAN EMP BENEFIT | - | 100 | - | - | - |
| COMMUNICATIONS | 601 | 662 | 589 | 700 | 700 |
| ADVERTISING | 2,239 | 426 | 327 | 1,200 | 1,600 |
| PRINTING & BINDING | 264 | 153 | - | 200 | 100 |
| TRAVEL | 12 | 1,790 | - | 2,000 | 2,000 |
| DUES & FEES | 1,500 | 1,032 | 838 | 900 | 900 |
| EDUCATION & TRAINING | 240 | 21 | - | 2,000 | 2,000 |
| LICENSES & FEES | 1,931 | 968 | 2,010 | 4,500 | 4,500 |
| GENERAL SUPPLIES/MATERIALS | 3,566 | 4,769 | 3,046 | 3,700 | 3,700 |
| UTILITIES | - | - | - | - | - |
| GASOLINE | 686 | 344 | 167 | 300 | 200 |
| FOOD | 370 | 740 | 102 | 500 | 500 |
| BOOKS AND PERIODICALS | 204 | 50 | 96 | 200 | 100 |
| SUP/INV PURCHASED RESALE | - | - | - | - | - |
| SMALL EQUIPMENT | - | 42 | - | - | - |
| TECHNOLOGY EQUIPMENT | 4,463 | 9,735 | 15,747 | 25,500 | 13,500 |
| PUBLIC RELATIONS | - | - | - | - | - |
| UNIFORMS | 240 | 64 | 98 | 300 | 300 |
| UTILITY SUPPLY | - | - | - | - | - |
| PROTECTIVE CLOTHING | - | - | - | - | - |
| PRISONER MAINTENANCE | - | - | - | - | - |
| DEPRECIATION & AMORTIZATION | - | - | - | - | - |
| BAD DEBT | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **34,594** | **35,743** | **39,187** | **84,700** | **71,700** |
| **CAPITAL OUTLAY** | | | | | |
| LAND & IMPROVEMENTS | - | - | - | - | - |
| BUILDINGS | - | - | - | - | - |
| INFRASTRUCTURE | - | - | - | - | - |
| MACHINERY & EQUIP | 3,880 | 3,902 | 12,617 | 21,500 | 55,200 |
| VEHICLES | - | - | - | - | - |
| FURNITURE AND FIXTURES | - | - | - | - | - |
| COMPUTERS | - | - | - | - | - |
| **TOTAL CAPITAL OUTLAY** | **3,880** | **3,902** | **12,617** | **21,500** | **55,200** |
| **DEBT SERVICE** | | | | | |
| PRINCIPAL | - | - | - | - | - |
| CAPITAL LEASE | - | - | - | - | - |
| INTEREST | - | - | - | - | - |
| **TOTAL DEBT SERVICE** | **-** | **-** | **-** | **-** | **-** |
| **ALLOCATION** | | | | | |
| INDIRECT COST ALLOCATION | 17,726 | 13,381 | 14,712 | 37,300 | 27,200 |
| INTERNAL FUNDS | - | - | - | - | - |
| **TOTAL ALLOCATION** | **17,726** | **13,381** | **14,712** | **37,300** | **27,200** |
| **TOTAL EXPENDITURES** | **183,498** | **135,404** | **170,509** | **235,300** | **199,700** |

# Special Revenue Fund – Television Station
## Positions

| TV Station | Approved FY 2009 | Approved FY 2010 | Approved FY 2011 | Approved FY 2012 | Requested FY 2013 |
|---|---|---|---|---|---|
| Manager | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Lead Technician | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Entry Level Technician | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Total | 3.00 | 3.00 | 3.00 | 3.00 | 1.00 |

# Special Revenue Fund – Television Station
## Capital Outlay

| | FY 2013 |
|---|---|
| **Television Station** | |
| Remote Control Cameras & Installation | $ 55,200 |


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# Special Revenue Fund – Police Escrow

## Revenue, Expenditures And Other Sources and Uses Summary

| | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **REVENUE** | | | | | |
| Taxes | $ - | $ - | $ - | $ - | $ - |
| Franchise Fees | - | - | - | - | - |
| License and Permits | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Charges for Service | - | - | - | - | - |
| Fines and Forfeitures | 9,943 | 44,352 | 13,854 | 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** | **9,943** | **44,352** | **13,854** | **5,000** | **5,000** |
| **OPERATING EXPENDITURES** | | | | | |
| General Government | - | - | - | - | - |
| Judicial | - | - | - | - | - |
| Public Safety - Police | 33,339 | 32,852 | 7,025 | 5,000 | 5,000 |
| Public Safety - Fire | - | - | - | - | - |
| Public Works | - | - | - | - | - |
| Recreation | - | - | - | - | - |
| Housing & Development | - | - | - | - | - |
| Water and Sewer | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - |
| Gas | - | - | - | - | - |
| Solid Waste | - | - | - | - | - |
| Broadband | - | - | - | - | - |
| Special Facility | - | - | - | - | - |
| Internal Service | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **33,339** | **32,852** | **7,025** | **5,000** | **5,000** |
| **OTHER SOURCES AND (USES)** | | | | | |
| Debt Service | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Proceeds From Sale of Assets | - | - | - | - | - |
| Proceeds From Rate Increase | - | - | - | - | - |
| Issuance of Debt Instruments | - | - | - | - | - |
| Transfers In | - | - | - | - | - |
| Transfers Out | - | - | - | - | - |
| **TOTAL OTHER SOURCES AND (USES)** | **-** | **-** | **-** | **-** | **-** |
| **EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES** | **$ (23,396)** | **$ 11,500** | **$ 6,829** | **$ -** | **$ -** |

# 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 | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 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 | 3,150 | - | - | - | - |
| TECHNICAL | - | - | - | - | - |
| CLEANING SERVICES | - | - | - | - | - |
| LAND FILL FEES | - | - | - | - | - |
| FLEET MAINTENANCE | - | - | - | - | - |
| GENERAL REPAIRS & MAINT. | - | 1,307 | - | - | - |
| VEHICLE & EQUIPMENT - REPAIRS & MAINT. | 3,215 | - | - | - | - |
| RENTAL OF LAND & BUILDINGS | - | - | - | - | - |
| RENTAL OF EQUIPMENT | - | - | - | - | - |
| INS, OTHER THAN EMP BENEFIT | - | - | - | - | - |
| COMMUNICATIONS | - | - | - | - | - |
| ADVERTISING | - | - | - | - | - |
| PRINTING & BINDING | - | - | - | - | - |
| TRAVEL | - | - | - | - | - |
| DUES & FEES | - | 2,852 | - | - | - |
| EDUCATION & TRAINING | - | - | - | - | - |
| LICENSES & FEES | - | 59 | - | - | - |
| GENERAL SUPPLIES/MATERIALS | - | 7,828 | 7,025 | - | - |
| UTILITIES | - | - | - | - | - |
| GASOLINE | - | - | - | - | - |
| FOOD | - | - | - | - | - |
| BOOKS AND PERIODICALS | - | - | - | - | - |
| SUP/INV PURCHASED RESALE | - | - | - | - | - |
| SMALL EQUIPMENT | 26,975 | 15,127 | - | 5,000 | 5,000 |
| TECHNOLOGY EQUIPMENT | - | 5,680 | - | - | - |
| PUBLIC RELATIONS | - | - | - | - | - |
| UNIFORMS | - | - | - | - | - |
| UTILITY SUPPLY | - | - | - | - | - |
| PROTECTIVE CLOTHING | - | - | - | - | - |
| PRISONER MAINTENANCE | - | - | - | - | - |
| DEPRECIATION & AMORTIZATION | - | - | - | - | - |
| BAD DEBT | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | 33,339 | 32,852 | 7,025 | 5,000 | 5,000 |
| **CAPITAL OUTLAY** | | | | | |
| LAND & IMPROVEMENTS | - | - | - | - | - |
| BUILDINGS | - | - | - | - | - |
| INFRASTRUCTURE | - | - | - | - | - |
| MACHINERY & EQUIP | - | - | - | - | - |
| VEHICLES | - | - | - | - | - |
| FURNITURE AND FIXTURES | - | - | - | - | - |
| COMPUTERS | - | - | - | - | - |
| **TOTAL CAPITAL OUTLAY** | - | - | - | - | - |
| **DEBT SERVICE** | | | | | |
| PRINCIPAL | - | - | - | - | - |
| CAPITAL LEASE | - | - | - | - | - |
| INTEREST | - | - | - | - | - |
| **TOTAL DEBT SERVICE** | - | - | - | - | - |
| **ALLOCATION** | | | | | |
| INDIRECT COST ALLOCATION | - | - | - | - | - |
| INTERNAL FUNDS | - | - | - | - | - |
| **TOTAL ALLOCATION** | - | - | - | - | - |
| **TOTAL EXPENDITURES** | 33,339 | 32,852 | 7,025 | 5,000 | 5,000 |


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

# Special Revenue Fund – Festivals

## Revenue, Expenditures And Other Sources and Uses Summary

| | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **REVENUE** | | | | | |
| Taxes | $ - | $ - | $ - | $ - | $ - |
| Franchise Fees | - | - | - | - | - |
| License and Permits | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Charges for Service | - | - | 28,302 | - | 46,400 |
| Fines and Forfeitures | - | - | - | - | - |
| Interest | - | - | - | - | - |
| Contributions | - | - | 16,850 | - | 10,000 |
| Miscellaneous and Other | - | - | - | - | - |
| Indirect Cost Allocation | - | - | - | - | - |
| Water and Sewer Charges | - | - | - | - | - |
| Environmental Protection Charges | - | - | - | - | - |
| Gas Charges | - | - | - | - | - |
| Tap -On Fees | - | - | - | - | - |
| Solid Waste Charges | - | - | - | - | - |
| Penalties and Interest | - | - | - | - | - |
| Special Facility Charges | - | - | - | - | - |
| Broadband Charges | - | - | - | - | - |
| Internal Service Funds | - | - | - | - | - |
| **TOTAL REVENUE** | **-** | **-** | **45,152** | **-** | **56,400** |
| **OPERATING EXPENDITURES** | | | | | |
| General Government | - | - | - | - | - |
| Judicial | - | - | - | - | - |
| Public Safety - Police | - | - | - | - | - |
| Public Safety - Fire | - | - | - | - | - |
| Public Works | - | - | - | - | - |
| Recreation | - | - | 48,690 | - | 70,000 |
| Housing & Development | - | - | - | - | - |
| Water and Sewer | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - |
| Gas | - | - | - | - | - |
| Solid Waste | - | - | - | - | - |
| Broadband | - | - | - | - | - |
| Special Facility | - | - | - | - | - |
| Internal Service | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **-** | **-** | **48,690** | **-** | **70,000** |
| **OTHER SOURCES AND (USES)** | | | | | |
| Debt Service | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Proceeds From Sale of Assets | - | - | - | - | - |
| Proceeds From Rate Increase | - | - | - | - | - |
| Issuance of Debt Instruments | - | - | - | - | - |
| Transfers In | - | - | 13,770 | - | 13,600 |
| Transfers Out | - | - | - | - | - |
| **TOTAL OTHER SOURCES AND (USES)** | **-** | **-** | **13,770** | **-** | **13,600** |
| **EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES** | **$ -** | **$ -** | **$ 10,232** | **$ -** | **$ -** |

# Special Revenue Fund
## Festivals

The primary source of revenue is from sponsorships, entry fees for vendors and barbeque teams, and the proceeds from the carnival.

### Statement of Purpose

To account for the City's festivals.

### Capital Outlay

No capital expenditures have been budgeted for this fund.

| EXPENDITURES | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 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 | - | - | 20,975 | - | 28,100 |
| TECHNICAL | - | - | - | - | 500 |
| CLEANING SERVICES | - | - | - | - | - |
| LAND FILL FEES | - | - | - | - | - |
| FLEET MAINTENANCE | - | - | - | - | - |
| GENERAL REPAIRS & MAINT. | - | - | - | - | - |
| VEHICLE & EQUIPMENT - REPAIRS & MAINT. | - | - | - | - | - |
| RENTAL OF LAND & BUILDINGS | - | - | - | - | - |
| RENTAL OF EQUIPMENT | - | - | 211 | - | 15,300 |
| INS, OTHER THAN EMP BENEFIT | - | - | - | - | - |
| COMMUNICATIONS | - | - | - | - | - |
| ADVERTISING | - | - | 4,434 | - | 8,500 |
| PRINTING & BINDING | - | - | - | - | - |
| TRAVEL | - | - | 720 | - | 1,600 |
| DUES & FEES | - | - | 11,543 | - | 11,700 |
| EDUCATION & TRAINING | - | - | - | - | - |
| LICENSES & FEES | - | - | - | - | - |
| GENERAL SUPPLIES/MATERIALS | - | - | 9,838 | - | 2,400 |
| UTILITIES | - | - | - | - | - |
| GASOLINE | - | - | - | - | - |
| FOOD | - | - | 731 | - | 1,000 |
| BOOKS AND PERIODICALS | - | - | - | - | - |
| SUP/INV PURCHASED RESALE | - | - | 239 | - | 900 |
| SMALL EQUIPMENT | - | - | - | - | - |
| TECHNOLOGY EQUIPMENT | - | - | - | - | - |
| PUBLIC RELATIONS | - | - | - | - | - |
| UNIFORMS | - | - | - | - | - |
| UTILITY SUPPLY | - | - | - | - | - |
| PROTECTIVE CLOTHING | - | - | - | - | - |
| PRISONER MAINTENANCE | - | - | - | - | - |
| DEPRECIATION & AMORTIZATION | - | - | - | - | - |
| BAD DEBT | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | - | - | 48,690 | - | 70,000 |
| **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** | - | - | 48,690 | - | 70,000 |


WINDER, GEORGIA
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# Special Revenue Fund – Hotel/Motel

## Revenue, Expenditures And Other Sources and Uses Summary

| | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **REVENUE** | | | | | |
| Taxes | $ 85,389 | $ 64,512 | $ 68,872 | $ 52,200 | $ 52,200 |
| Franchise Fees | - | - | - | - | - |
| License and Permits | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Charges for Service | - | - | - | - | - |
| Fines and Forfeitures | - | - | - | - | - |
| Interest | 23 | 7 | 411 | - | - |
| Contributions | - | - | - | - | - |
| Miscellaneous and Other | - | - | - | - | - |
| Indirect Cost Allocation | - | - | - | - | - |
| Water and Sewer Charges | - | - | - | - | - |
| Environmental Protection Charges | - | - | - | - | - |
| Gas Charges | - | - | - | - | - |
| Tap -On Fees | - | - | - | - | - |
| Solid Waste Charges | - | - | - | - | - |
| Penalties and Interest | - | - | - | - | - |
| Special Facility Charges | - | - | - | - | - |
| Broadband Charges | - | - | - | - | - |
| Internal Service Funds | - | - | - | - | - |
| **TOTAL REVENUE** | **85,412** | **64,519** | **69,283** | **52,200** | **52,200** |
| **OPERATING EXPENDITURES** | | | | | |
| General Government | - | - | - | - | - |
| Judicial | - | - | - | - | - |
| Public Safety - Police | - | - | - | - | - |
| Public Safety - Fire | - | - | - | - | - |
| Public Works | - | - | - | - | - |
| Recreation | - | - | - | - | - |
| Housing & Development | 45,454 | 49,532 | 17,580 | 45,000 | 25,000 |
| Water and Sewer | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - |
| Gas | - | - | - | - | - |
| Solid Waste | - | - | - | - | - |
| Broadband | - | - | - | - | - |
| Special Facility | - | - | - | - | - |
| Internal Service | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **45,454** | **49,532** | **17,580** | **45,000** | **25,000** |
| **OTHER SOURCES AND (USES)** | | | | | |
| Debt Service | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Proceeds From Sale of Assets | - | - | - | - | - |
| Proceeds From Rate Increase | - | - | - | - | - |
| Issuance of Debt Instruments | - | - | - | - | - |
| Transfers In | - | - | - | - | - |
| Transfers Out | - | - | (39,200) | (7,200) | (27,200) |
| **TOTAL OTHER SOURCES AND (USES)** | **-** | **-** | **(39,200)** | **(7,200)** | **(27,200)** |
| **EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES** | **$ 39,958** | **$ 14,987** | **$ 12,502** | **$ -** | **$ -** |

# 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 and Cultural Arts Facility.

### Capital Outlay

No capital expenditures have been budgeted for this fund.

| EXPENDITURES | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 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 | 45,454 | 49,532 | 17,580 | 45,000 | 25,000 |
| TECHNICAL | - | - | - | - | - |
| 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** | **45,454** | **49,532** | **17,580** | **45,000** | **25,000** |
| **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** | **45,454** | **49,532** | **17,580** | **45,000** | **25,000** |


WINDER, GEORGIA
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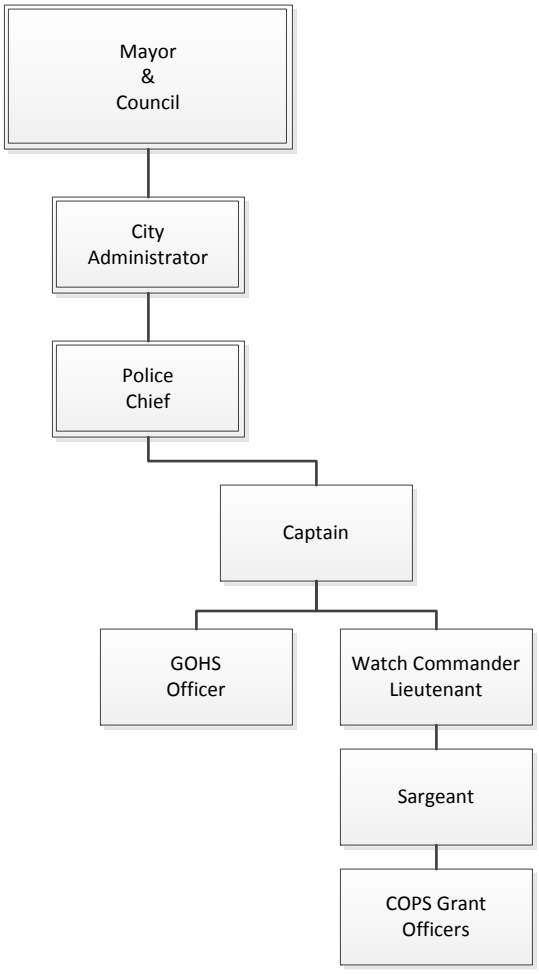
# Special Revenue Fund – Grant Fund

## Revenue, Expenditures And Other Sources and Uses Summary

| | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **REVENUE** | | | | | |
| Taxes | $ - | $ - | $ - | $ - | $ - |
| Franchise Fees | - | - | - | - | - |
| License and Permits | - | - | - | - | - |
| Intergovernmental | 38,649 | 151,634 | 112,513 | 108,000 | 101,800 |
| Charges for Service | - | - | - | - | - |
| Fines and Forfeitures | - | - | - | - | - |
| Interest | - | - | - | - | - |
| Contributions | - | - | - | - | - |
| Miscellaneous and Other | - | - | - | - | - |
| Indirect Cost Allocation | - | - | - | - | - |
| Water and Sewer Charges | - | - | - | - | - |
| Environmental Protection Charges | - | - | - | - | - |
| Gas Charges | - | - | - | - | - |
| Tap -On Fees | - | - | - | - | - |
| Solid Waste Charges | - | - | - | - | - |
| Penalties and Interest | - | - | - | - | - |
| Special Facility Charges | - | - | - | - | - |
| Broadband Charges | - | - | - | - | - |
| Internal Service Funds | - | - | - | - | - |
| **TOTAL REVENUE** | **38,649** | **151,634** | **112,513** | **108,000** | **101,800** |
| **OPERATING EXPENDITURES** | | | | | |
| General Government | - | - | - | - | - |
| Judicial | - | - | - | - | - |
| Public Safety - Police | 82,082 | 206,707 | 183,701 | 187,800 | 145,100 |
| Public Safety - Fire | - | - | - | - | - |
| Public Works | - | - | - | - | - |
| Recreation | - | - | - | - | - |
| Housing & Development | - | - | - | - | - |
| Water and Sewer | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - |
| Gas | - | - | - | - | - |
| Solid Waste | - | - | - | - | - |
| Broadband | - | - | - | - | - |
| Special Facility | - | - | - | - | - |
| Internal Service | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **82,082** | **206,707** | **183,701** | **187,800** | **145,100** |
| **OTHER SOURCES AND (USES)** | | | | | |
| Debt Service | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Proceeds From Sale of Assets | - | - | - | - | - |
| Proceeds From Rate Increase | - | - | - | - | - |
| Issuance of Debt Instruments | - | - | - | - | - |
| Transfers In | 30,810 | 71,096 | 76,400 | 79,800 | 43,300 |
| Transfers Out | - | - | - | - | - |
| **TOTAL OTHER SOURCES AND (USES)** | **30,810** | **71,096** | **76,400** | **79,800** | **43,300** |
| **EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES** | **$ (12,623)** | **$ 16,023** | **$ 5,212** | **$ -** | **$ -** |

# Special Revenue Fund
## Grant Fund

The primary source of revenue is a COPS grant from the Department of Justice which funds two police officers for three years. The City also continues to receive the HEAT grant from the Governor's Office of Highway Safety to fund a police officer that enables the City to lower the number of DUI's.




## Statement of Purpose

To account for proceeds and disbursements associated with any grant funds that the City may be awarded. During FY 2011-2012 the following grants are still in affect:

1. The DOJ CHRP ARRA grant pays 100% of two officers' salaries and benefits for 3 years for a total amount of $332,868.
2. The GOHS Heat grant pays 40% of one officer which equals $23,860 that the City receives from this grant.
3. The DOJ JAG grant reimburses the City for equipment purchases.

## Capital Outlay

No capital expenditures have been budgeted for this fund.

| EXPENDITURES | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **SALARIES** | | | | | |
| REGULAR SALARIES | $ 40,674 | $ 84,951 | $ 104,022 | $ 99,700 | $ 79,800 |
| OVERTIME | 11,520 | 11,658 | 10,047 | 11,500 | 8,300 |
| **TOTAL SALARIES** | **52,194** | **96,608** | **114,070** | **111,200** | **88,100** |
| **BENEFITS** | | | | | |
| GROUP INSURANCE | 7,374 | 9,698 | 19,417 | 24,500 | 15,800 |
| SOCIAL SECURITY (FICA) CONTRIBUTIONS | 3,088 | 5,905 | 6,845 | 6,900 | 5,400 |
| MEDICARE | 723 | 1,380 | 1,602 | 1,700 | 1,300 |
| RETIREMENT CONTRIBUTION | 5,564 | 6,567 | 22,558 | - | - |
| TUITION REIMBURSEMENTS | - | - | - | - | - |
| WORKERS' COMPENSATION | 1,864 | 1,822 | 941 | - | - |
| OTHER EMPLOYEE BENEFITS | 135 | - | - | - | - |
| **TOTAL BENEFITS** | **18,747** | **25,372** | **51,362** | **33,100** | **22,500** |
| **TOTAL PERSONAL SERVICES** | **70,942** | **121,981** | **165,432** | **144,300** | **110,600** |
| **OPERATING EXPENDITURES** | | | | | |
| PROFESSIONAL | - | - | - | - | - |
| TECHNICAL | - | 35 | 70 | - | - |
| CLEANING SERVICES | - | - | - | - | - |
| LAND FILL FEES | - | - | - | - | - |
| FLEET MAINTENANCE | 1,215 | - | - | - | - |
| GENERAL REPAIRS & MAINT. | - | - | 260 | - | - |
| VEHICLE & EQUIPMENT - REPAIRS & MAINT. | 954 | - | - | - | - |
| RENTAL OF LAND & BUILDINGS | - | - | - | - | - |
| RENTAL OF EQUIPMENT | - | - | - | - | - |
| INS, OTHER THAN EMP BENEFIT | 70 | 70 | - | - | - |
| COMMUNICATIONS | 87 | 580 | 822 | - | - |
| ADVERTISING | - | - | - | - | - |
| PRINTING & BINDING | - | - | - | - | - |
| TRAVEL | 774 | - | - | - | - |
| DUES & FEES | - | - | - | - | - |
| EDUCATION & TRAINING | - | - | - | - | - |
| LICENSES & FEES | - | - | - | - | - |
| GENERAL SUPPLIES/MATERIALS | - | 25 | - | - | - |
| UTILITIES | - | - | - | - | - |
| GASOLINE | 25 | - | - | - | - |
| FOOD | - | - | - | - | - |
| BOOKS AND PERIODICALS | - | - | - | - | - |
| SUP/INV PURCHASED RESALE | - | - | - | - | - |
| SMALL EQUIPMENT | 86 | 40,953 | - | - | - |
| TECHNOLOGY EQUIPMENT | - | 22,636 | - | - | - |
| PUBLIC RELATIONS | - | - | - | - | - |
| UNIFORMS | - | - | - | - | - |
| UTILITY SUPPLY | - | - | - | - | - |
| PROTECTIVE CLOTHING | - | - | - | - | - |
| PRISONER MAINTENANCE | - | - | - | - | - |
| DEPRECIATION & AMORTIZATION | - | - | - | - | - |
| BAD DEBT | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **3,211** | **64,300** | **1,152** | **-** | **-** |
| **CAPITAL OUTLAY** | | | | | |
| LAND & IMPROVEMENTS | - | - | - | - | - |
| BUILDINGS | - | - | - | - | - |
| INFRASTRUCTURE | - | - | - | - | - |
| MACHINERY & EQUIP | - | - | - | - | - |
| VEHICLES | - | - | - | - | - |
| FURNITURE AND FIXTURES | - | - | - | - | - |
| COMPUTERS | - | - | - | - | - |
| **TOTAL CAPITAL OUTLAY** | **-** | **-** | **-** | **-** | **-** |
| **DEBT SERVICE** | | | | | |
| PRINCIPAL | - | - | - | - | - |
| CAPITAL LEASE | - | - | - | - | - |
| INTEREST | - | - | - | - | - |
| **TOTAL DEBT SERVICE** | **-** | **-** | **-** | **-** | **-** |
| **ALLOCATION** | | | | | |
| INDIRECT COST ALLOCATION | 7,929 | 20,427 | 17,117 | 43,500 | 34,500 |
| INTERNAL FUNDS | - | - | - | - | - |
| **TOTAL ALLOCATION** | **7,929** | **20,427** | **17,117** | **43,500** | **34,500** |
| **TOTAL EXPENDITURES** | **82,082** | **206,707** | **183,701** | **187,800** | **145,100** |

# Special Revenue Fund – Grant Fund
## Positions

| Grant FUND | Approved FY 2009 | Approved FY 2010 | Approved FY 2011 | Approved FY 2012 | Requested FY 2013 |
|---|---|---|---|---|---|
| GOHS Police Officers | 1.00 | 1.00 | 1.00 | 1.00 | 0.25 |
| DOJ Police Officers | - | - | 2.00 | 2.00 | 2.00 |
| Total | 1.00 | 1.00 | 3.00 | 3.00 | 2.25 |

# Capital Projects Fund


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

# Capital Projects Fund

## Revenue, Expenditures And Other Sources and Uses Summary

| | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **REVENUE** | | | | | |
| Taxes | $ - | $ - | $ - | $ - | $ - |
| Franchise Fees | - | - | - | - | - |
| License and Permits | - | - | - | - | - |
| Intergovernmental | 336,839 | 311,933 | 327,681 | 300,000 | 300,000 |
| Charges for Service | - | - | - | - | - |
| Fines and Forfeitures | - | - | - | - | - |
| Interest | 9,118 | 1,510 | 167 | - | - |
| 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** | **345,957** | **313,442** | **327,847** | **300,000** | **300,000** |
| **OPERATING EXPENDITURES** | | | | | |
| General Government | - | - | - | - | - |
| Judicial | - | - | - | - | - |
| Public Safety - Police | - | - | - | - | - |
| Public Safety - Fire | - | - | - | - | - |
| Public Works | 7,823 | 18,801 | - | - | - |
| Recreation | - | - | - | - | - |
| Housing & Development | - | - | - | - | - |
| Water and Sewer | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - |
| Gas | - | - | - | - | - |
| Solid Waste | - | - | - | - | - |
| Broadband | - | - | - | - | - |
| Special Facility | - | - | - | - | - |
| Internal Service | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **7,823** | **18,801** | **-** | **-** | **-** |
| **OTHER SOURCES AND (USES)** | | | | | |
| Debt Service | - | - | - | - | - |
| Capital Outlay | (157,673) | (801,807) | (894,582) | (300,000) | (300,000) |
| Proceeds From Sale of Assets | - | - | - | - | - |
| Proceeds From Rate Increase | - | - | - | - | - |
| Issuance of Debt Instruments | - | - | - | - | - |
| Transfers In | - | - | - | - | - |
| Transfers Out | - | - | - | - | - |
| **TOTAL OTHER SOURCES AND (USES)** | **(157,673)** | **(801,807)** | **(894,582)** | **(300,000)** | **(300,000)** |
| **EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES** | **$ 180,461** | **$ (507,165)** | **$ (566,735)** | **$ -** | **$ -** |

# Capital Projects Fund
## Capital Projects

The primary source of revenue is SPLOST (Special Purpose Local Option Sales Tax). These funds are limited for use on streets, sidewalks, and roads improvements. The citizens passed a new SPLOST which was effective July 1, 2006.

### Statement of Purpose

To account for the receipt and use of SPLOST proceeds for road and sidewalk improvement projects, recreation facilities, downtown redevelopment projects, streetscape, and sewer facilities.

| EXPENDITURES | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 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 | - | - | - | - | - |
| CLEANING SERVICES | - | - | - | - | - |
| LAND FILL FEES | - | - | - | - | - |
| FLEET MAINTENANCE | - | - | - | - | - |
| GENERAL REPAIRS & MAINT. | 7,823 | 18,801 | - | - | - |
| VEHICLE & EQUIPMENT - REPAIRS & MAINT. | - | - | - | - | - |
| RENTAL OF LAND & BUILDINGS | - | - | - | - | - |
| RENTAL OF EQUIPMENT | - | - | - | - | - |
| INS, OTHER THAN EMP BENEFIT | - | - | - | - | - |
| COMMUNICATIONS | - | - | - | - | - |
| ADVERTISING | - | - | - | - | - |
| PRINTING & BINDING | - | - | - | - | - |
| TRAVEL | - | - | - | - | - |
| DUES & FEES | - | - | - | - | - |
| EDUCATION & TRAINING | - | - | - | - | - |
| LICENSES & FEES | - | - | - | - | - |
| GENERAL SUPPLIES/MATERIALS | - | - | - | - | - |
| UTILITIES | - | - | - | - | - |
| GASOLINE | - | - | - | - | - |
| FOOD | - | - | - | - | - |
| BOOKS AND PERIODICALS | - | - | - | - | - |
| SUP/INV PURCHASED RESALE | - | - | - | - | - |
| SMALL EQUIPMENT | - | - | - | - | - |
| TECHNOLOGY EQUIPMENT | - | - | - | - | - |
| PUBLIC RELATIONS | - | - | - | - | - |
| UNIFORMS | - | - | - | - | - |
| UTILITY SUPPLY | - | - | - | - | - |
| PROTECTIVE CLOTHING | - | - | - | - | - |
| PRISONER MAINTENANCE | - | - | - | - | - |
| DEPRECIATION & AMORTIZATION | - | - | - | - | - |
| BAD DEBT | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **7,823** | **18,801** | - | - | - |
| **CAPITAL OUTLAY** | | | | | |
| LAND & IMPROVEMENTS | - | 424,128 | 305,176 | - | - |
| BUILDINGS | - | - | - | - | - |
| INFRASTRUCTURE | 157,673 | 377,679 | 589,406 | 300,000 | 300,000 |
| MACHINERY & EQUIP | - | - | - | - | - |
| VEHICLES | - | - | - | - | - |
| FURNITURE AND FIXTURES | - | - | - | - | - |
| COMPUTERS | - | - | - | - | - |
| **TOTAL CAPITAL OUTLAY** | **157,673** | **801,807** | **894,582** | **300,000** | 300,000 |
| **DEBT SERVICE** | | | | | |
| PRINCIPAL | - | - | - | - | - |
| CAPITAL LEASE | - | - | - | - | - |
| INTEREST | - | - | - | - | - |
| **TOTAL DEBT SERVICE** | - | - | - | - | - |
| **ALLOCATION** | | | | | |
| INDIRECT COST ALLOCATION | - | - | - | - | - |
| INTERNAL FUNDS | - | - | - | - | - |
| **TOTAL ALLOCATION** | - | - | - | - | - |
| **TOTAL EXPENDITURES** | **165,496** | **820,608** | **894,582** | **300,000** | 300,000 |


WINDER, GEORGIA
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# Water and Sewer Fund

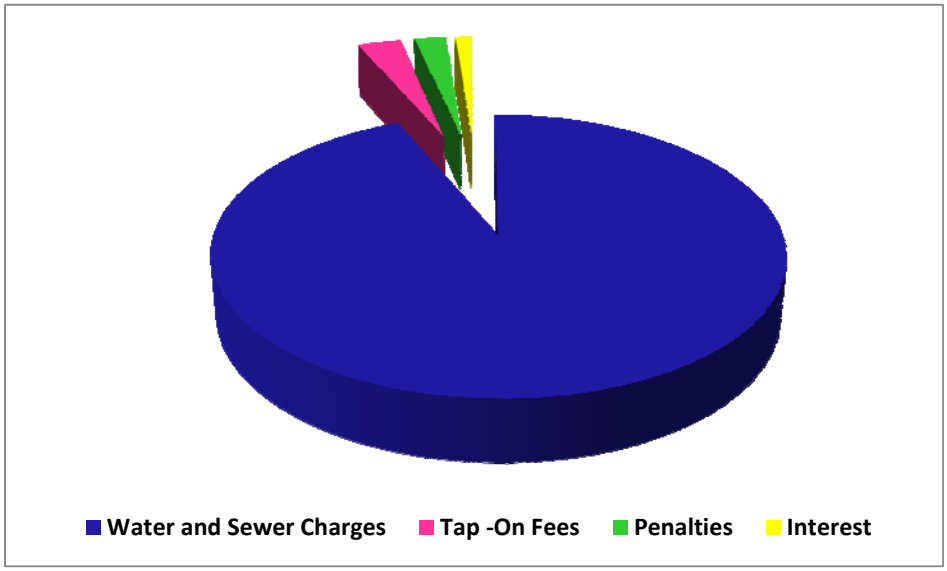
# Water Fund

## Revenue, Expenditures And Other Sources and Uses Summary

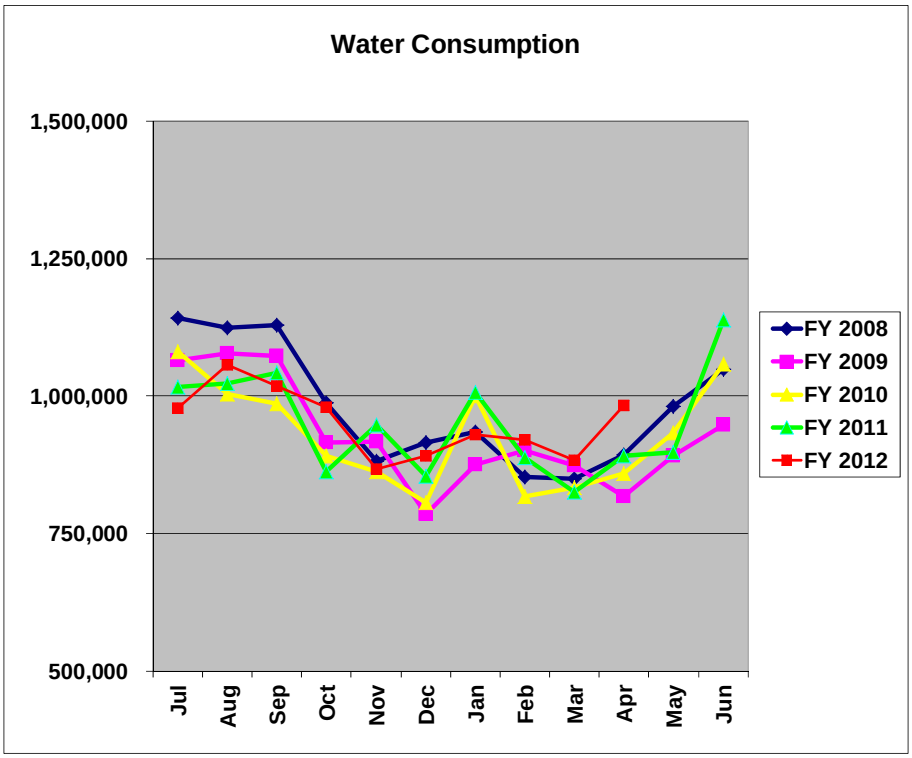
| | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **REVENUE** | | | | | |
| Taxes | $ - | $ - | $ - | $ - | $ - |
| Franchise Fees | - | - | - | - | - |
| License and Permits | - | - | - | - | - |
| Intergovernmental | 26,991 | 5,330 | 63,642 | - | - |
| Charges for Service | - | - | - | - | - |
| Fines and Forfeitures | - | - | - | - | - |
| Interest | 169,240 | 169,370 | 162,762 | 157,900 | 154,100 |
| Contributions | - | - | - | - | - |
| Miscellaneous and Other | - | - | - | - | - |
| Indirect Cost Allocation | - | - | - | - | - |
| Water and Sewer Charges | 11,455,209 | 11,121,770 | 11,891,097 | 11,256,000 | 12,454,300 |
| Environmental Protection Charges | - | - | - | - | - |
| Gas Charges | - | - | - | - | - |
| Tap -On Fees | 697,455 | 438,293 | 301,457 | 400,000 | 400,000 |
| Solid Waste Charges | - | - | - | - | - |
| Penalties and Interest | 221,784 | 236,579 | 272,449 | 265,000 | 292,500 |
| Special Facility Charges | - | - | - | - | - |
| Broadband Charges | - | - | - | - | - |
| Internal Service Funds | - | - | - | - | - |
| **TOTAL REVENUE** | **12,570,679** | **11,971,342** | **12,691,407** | **12,078,900** | **13,300,900** |
| **OPERATING EXPENDITURES** | | | | | |
| General Government | - | - | - | - | - |
| Judicial | - | - | - | - | - |
| Public Safety - Police | - | - | - | - | - |
| Public Safety - Fire | - | - | - | - | - |
| Public Works | - | - | - | - | - |
| Recreation | - | - | - | - | - |
| Housing & Development | - | - | - | - | - |
| Water and Sewer | 9,876,134 | 9,175,737 | 9,781,406 | 7,716,400 | 7,927,800 |
| Environmental Protection | - | - | - | - | - |
| Gas | - | - | - | - | - |
| Solid Waste | - | - | - | - | - |
| Broadband | - | - | - | - | - |
| Special Facility | - | - | - | - | - |
| Internal Service | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **9,876,134** | **9,175,737** | **9,781,406** | **7,716,400** | **7,927,800** |
| **OTHER SOURCES AND (USES)** | | | | | |
| Debt Service | (597,751) | (1,067,066) | (1,186,649) | (2,855,700) | (2,695,700) |
| Capital Outlay | - | - | - | (12,312,000) | (12,171,000) |
| Proceeds From Sale of Assets | 13,725 | 3,071 | - | - | - |
| Proceeds From Rate Increase | - | - | 760,553 | 1,474,800 | 900,000 |
| Issuance of Debt Instruments | - | - | - | 10,837,200 | 11,271,000 |
| Transfers In | - | - | - | - | - |
| Transfers Out | (3,995,440) | (2,134,832) | (1,319,850) | (1,506,800) | (2,677,400) |
| **TOTAL OTHER SOURCES AND (USES)** | **(4,579,466)** | **(3,198,827)** | **(1,745,946)** | **(4,362,500)** | **(5,373,100)** |
| **EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES** | **$ (1,884,920)** | **$ (403,221)** | **$ 1,164,055** | **$ -** | **$ -** |

# Water Fund
## Revenues

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




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



The City's Current Water & Sewer rates:

### Base Water Rates (residential)

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

### Volume Rate (residential)

| | | |
|---|---|---|
| 1st 2,000 gallons | $2.39 per 1,000 gal. | $2.93 per 1,000 gal. |
| 2,001 – 6,999 gallons | $6.82 per 1,000 gal. | $7.96 per 1,000 gal. |
| 7,000 + gallons | $8.21 per 1,000 gal. | $8.71 per 1,000 gal. |

### Base Water Rates (commercial)

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

All volume usage is $6.41 per 1,000 gallons

### Dedicated Fire Lines

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

### Volume Rate (fire lines)

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

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

### Base Sewer Rates

| Line Size | Inside City Limits | Outside City Limits |
|---|---|---|
| All | $11.56 | $24.16 |

### Volume Rate

| | | |
|---|---|---|
| 1st 2,000 gallons | Included | Included |
| 2,001 – 6,999 gallons | $ 4.09 per 1,000 gal. | $ 5.85 per 1,000 gal. |
| 7,000 + gallons | $ 4.92 per 1,000 gal. | $ 6.41 per 1,000 gal. |
| | 80% of water consumption | 100% of water consumption |

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

## Service Charges

New Account Connection - $50

Transfer Service - $Free/ $25*

Reconnection - $25 (not due to lack of payment)

Disconnection - $50 (due to lack of payment)

NSF Checks - $30

Meter/ ERTS Damage - $125 (additional fees may apply to meters larger than 1")

Name or Address Change – Free

Continuous Service – Free/ $25**

Temporary Service/ Inspection - $25 connection plus usage (3 days service max)

Temporary disconnection due to repair – Free

Water/Sewer Deposit - $100 (if applicable)

## Definitions & Notes

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

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

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

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

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

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

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

| | | |
|---|---|---|
| WATER CONNECTION FEES BASED ON METER SIZE | | |
| **5/8"-3/4"** | $ | 3,500 |
| **1"** | $ | 5,000 |
| **1+1/2"** | $ | 6,500 |
| **2"** | $ | 10,500 |
| **3"** | $ | 15,000 |
| **4"** | $ | 20,000 |
| **6"** | $ | 25,000 |
| **8"** | $ | 50,000 |
| **10"-12"** | $ | 110,000 |
| SEWER CONNECTION FEES - | | |
| 4" SEWER CONNECTION, FEES PER UNIT | $ | 3,500 |

**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.**

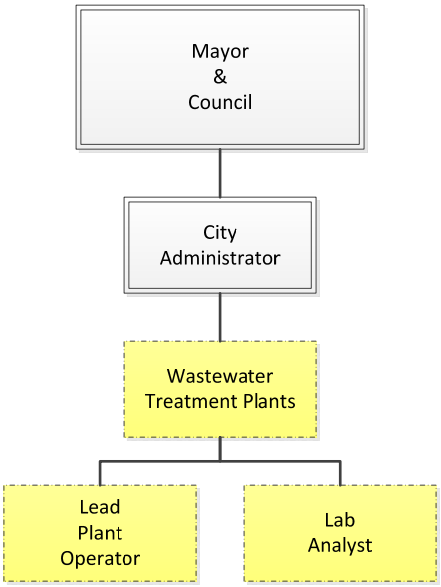
The City has two inter-governmental agreements with Barrow County. One is for the City to bill and collect the usage of the County's sewer customers who have City of Winder water. Also in this agreement, the City collects the County's sewer taps for customers who are in the Winder Water District and 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 | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **SALARIES** | | | | | |
| REGULAR SALARIES | $ 632,102 | $ 512,284 | $ 518,437 | $ 524,800 | $ 586,000 |
| OVERTIME | 25,039 | 28,171 | 37,224 | 34,900 | 41,300 |
| **TOTAL SALARIES** | **657,141** | **540,455** | **555,661** | **559,700** | **627,300** |
| **BENEFITS** | | | | | |
| GROUP INSURANCE | 117,373 | 110,343 | 116,442 | 130,500 | 171,800 |
| SOCIAL SECURITY (FICA) CONTRIBUTIONS | 38,541 | 31,383 | 33,466 | 34,700 | 38,600 |
| MEDICARE | 9,014 | 7,339 | 7,827 | 8,200 | 9,000 |
| RETIREMENT CONTRIBUTION | 49,525 | 79,880 | 111,957 | - | - |
| TUITION REIMBURSEMENTS | - | - | - | - | - |
| WORKERS' COMPENSATION | 29,893 | 28,585 | 13,588 | - | - |
| OTHER EMPLOYEE BENEFITS | 31,073 | 23,822 | 6,292 | 8,400 | 8,400 |
| **TOTAL BENEFITS** | **275,418** | **281,352** | **289,572** | **181,800** | **227,800** |
| **TOTAL PERSONAL SERVICES** | **932,559** | **821,807** | **845,233** | **741,500** | **855,100** |
| **OPERATING EXPENDITURES** | | | | | |
| PROFESSIONAL | 2,614,789 | 2,601,546 | 2,687,730 | 2,949,700 | 2,618,600 |
| TECHNICAL | 14,685 | 7,771 | 78,459 | 136,700 | 86,300 |
| CLEANING SERVICES | 15 | 186 | 300 | - | 200 |
| LAND FILL FEES | - | - | - | - | - |
| FLEET MAINTENANCE | 82,937 | 47,094 | 38,462 | 65,500 | 65,500 |
| GENERAL REPAIRS & MAINT. | 147,926 | 401,711 | 231,842 | 72,600 | 143,000 |
| VEHICLE & EQUIPMENT - REPAIRS & MAINT. | 8,487 | 35,006 | 12,377 | 25,400 | 213,800 |
| RENTAL OF LAND & BUILDINGS | - | - | - | - | - |
| RENTAL OF EQUIPMENT | - | 10,663 | 9,390 | 16,700 | 17,700 |
| INS, OTHER THAN EMP BENEFIT | 66,455 | 55,604 | 64,140 | - | - |
| COMMUNICATIONS | 5,390 | 8,810 | 7,919 | 12,800 | 13,100 |
| ADVERTISING | 1,393 | 53 | 1,460 | 4,100 | 4,100 |
| PRINTING & BINDING | 1,159 | 7,685 | 7,788 | 14,700 | 15,500 |
| TRAVEL | 910 | 1,173 | 1,566 | 6,000 | 6,000 |
| DUES & FEES | 11,686 | 13,211 | 20,811 | 26,700 | 27,100 |
| EDUCATION & TRAINING | 4,944 | 4,728 | 3,797 | 18,900 | 24,000 |
| LICENSES & FEES | 180 | 1,251 | - | 1,500 | 1,500 |
| GENERAL SUPPLIES/MATERIALS | 200,765 | 89,359 | 119,542 | 179,000 | 187,500 |
| UTILITIES | 259,001 | 155,139 | 112,374 | 127,400 | 119,400 |
| GASOLINE | 43,602 | 31,886 | 35,499 | 40,000 | 48,000 |
| FOOD | 240 | 734 | 1,323 | 4,100 | 4,100 |
| BOOKS AND PERIODICALS | 854 | - | 85 | 2,000 | 1,700 |
| SUP/INV PURCHASED RESALE | 205,327 | 142,478 | 166,911 | 180,000 | 180,000 |
| SMALL EQUIPMENT | 66,130 | 22,607 | 40,410 | 132,300 | 110,200 |
| TECHNOLOGY EQUIPMENT | 2,209 | 216 | 395 | 27,200 | 36,200 |
| PUBLIC RELATIONS | - | - | - | - | - |
| UNIFORMS | 3,038 | 10,377 | 9,561 | 10,400 | 11,700 |
| UTILITY SUPPLY | 317,709 | 276,195 | 325,310 | 410,000 | 410,000 |
| PROTECTIVE CLOTHING | - | - | - | - | - |
| PRISONER MAINTENANCE | - | - | - | - | - |
| DEPRECIATION & AMORTIZATION | 2,867,546 | 2,787,092 | 3,193,098 | - | - |
| BAD DEBT | 25,732 | 48,346 | 89,381 | - | - |
| **TOTAL OPERATING EXPENDITURES** | **6,953,110** | **6,760,923** | **7,259,928** | **4,463,700** | **4,345,200** |
| **CAPITAL OUTLAY** | | | | | |
| LAND & IMPROVEMENTS | - | - | - | - | - |
| BUILDINGS | - | - | - | - | - |
| INFRASTRUCTURE | - | - | - | 12,193,500 | 12,072,000 |
| MACHINERY & EQUIP | - | - | - | 118,500 | 77,000 |
| VEHICLES | - | - | - | - | 22,000 |
| FURNITURE AND FIXTURES | - | - | - | - | - |
| COMPUTERS | - | - | - | - | - |
| **TOTAL CAPITAL OUTLAY** | **-** | **-** | **-** | **12,312,000** | **12,171,000** |
| **DEBT SERVICE** | | | | | |
| PRINCIPAL | - | 0 | - | 1,591,700 | 1,573,600 |
| CAPITAL LEASE | - | - | - | 127,600 | 109,200 |
| INTEREST | 597,751 | 1,067,066 | 1,186,649 | 1,136,400 | 1,012,900 |
| **TOTAL DEBT SERVICE** | **597,751** | **1,067,066** | **1,186,649** | **2,855,700** | **2,695,700** |
| **ALLOCATION** | | | | | |
| INDIRECT COST ALLOCATION | 1,011,806 | 1,015,797 | 1,031,474 | 1,835,200 | 2,130,000 |
| INTERNAL FUNDS | 978,658 | 577,209 | 644,770 | 676,000 | 597,500 |
| **TOTAL ALLOCATION** | **1,990,465** | **1,593,007** | **1,676,244** | **2,511,200** | **2,727,500** |
| **TOTAL EXPENDITURES** | **10,473,885** | **10,242,803** | **10,968,055** | **22,884,100** | **22,794,500** |

# Water Fund
## Wastewater Treatment




### Statement of Purpose

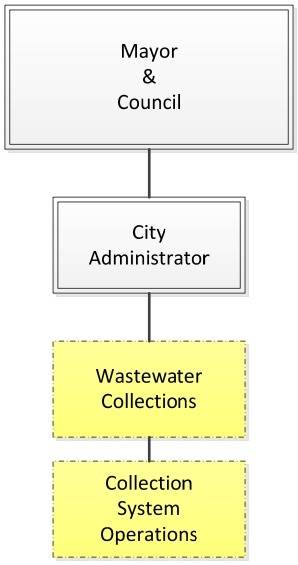
The City of Winder strives to exceed our customer's expectations through innovative treatment of water that will assist in promoting a healthy community. The City of Winder will meet or exceed all regulatory requirements while striving to reduce environmental pollution by promoting the efficient use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

### Program Objectives

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

| EXPENDITURES | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 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 | 676,568 | 764,662 | 667,217 | 698,400 | 564,000 |
| TECHNICAL | 3,400 | 3,551 | 42,724 | 61,100 | 22,000 |
| CLEANING SERVICES | - | - | - | - | - |
| LAND FILL FEES | - | - | - | - | - |
| FLEET MAINTENANCE | - | - | - | - | - |
| GENERAL REPAIRS & MAINT. | 88,420 | 232,384 | 67,066 | 42,000 | 84,000 |
| VEHICLE & EQUIPMENT - REPAIRS & MAINT. | - | - | 11,541 | - | 95,300 |
| RENTAL OF LAND & BUILDINGS | - | - | - | - | - |
| RENTAL OF EQUIPMENT | - | 9,946 | 8,250 | 2,000 | 3,000 |
| INS, OTHER THAN EMP BENEFIT | - | - | 3,973 | - | - |
| COMMUNICATIONS | 801 | - | - | - | - |
| ADVERTISING | - | - | - | - | - |
| PRINTING & BINDING | - | - | - | - | - |
| TRAVEL | - | - | - | - | - |
| DUES & FEES | 145 | - | - | - | - |
| EDUCATION & TRAINING | - | - | - | - | - |
| LICENSES & FEES | - | - | - | - | - |
| GENERAL SUPPLIES/MATERIALS | 175,228 | 56,755 | 77,481 | 119,400 | 126,800 |
| UTILITIES | 176,712 | 59,995 | 20,487 | 36,000 | 24,000 |
| GASOLINE | - | - | - | - | - |
| FOOD | - | - | - | - | - |
| BOOKS AND PERIODICALS | - | - | - | - | - |
| SUP/INV PURCHASED RESALE | - | - | - | - | - |
| SMALL EQUIPMENT | 23,575 | - | 12,267 | 25,000 | 8,000 |
| TECHNOLOGY EQUIPMENT | - | - | - | - | - |
| PUBLIC RELATIONS | - | - | - | - | - |
| UNIFORMS | - | - | - | - | - |
| UTILITY SUPPLY | - | - | - | - | - |
| PROTECTIVE CLOTHING | - | - | - | - | - |
| PRISONER MAINTENANCE | - | - | - | - | - |
| DEPRECIATION & AMORTIZATION | 128,769 | 171,488 | 583,390 | - | - |
| BAD DEBT | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **1,273,617** | **1,298,782** | **1,494,394** | **983,900** | **927,100** |
| **CAPITAL OUTLAY** | | | | | |
| LAND & IMPROVEMENTS | - | - | - | - | - |
| BUILDINGS | - | - | - | - | - |
| INFRASTRUCTURE | - | - | - | - | - |
| MACHINERY & EQUIP | - | - | - | 13,000 | - |
| VEHICLES | - | - | - | - | - |
| FURNITURE AND FIXTURES | - | - | - | - | - |
| COMPUTERS | - | - | - | - | - |
| **TOTAL CAPITAL OUTLAY** | - | - | - | **13,000** | - |
| **DEBT SERVICE** | | | | | |
| PRINCIPAL | - | - | - | - | - |
| CAPITAL LEASE | - | - | - | - | - |
| INTEREST | - | - | - | - | - |
| **TOTAL DEBT SERVICE** | - | - | - | - | - |
| **ALLOCATION** | | | | | |
| INDIRECT COST ALLOCATION | 151,903 | 151,883 | 164,094 | 81,500 | 89,600 |
| INTERNAL FUNDS | 146,926 | 86,305 | 102,575 | 33,100 | 27,600 |
| **TOTAL ALLOCATION** | **298,829** | **238,188** | **266,669** | **114,600** | **117,200** |
| **TOTAL EXPENDITURES** | **1,572,446** | **1,536,970** | **1,761,063** | **1,111,500** | **1,044,300** |

# 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 | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 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 | 727,092 | 736,554 | 917,481 | 955,300 | 750,000 |
| TECHNICAL | 750 | - | 7,526 | 6,000 | 5,200 |
| CLEANING SERVICES | - | - | - | - | - |
| LAND FILL FEES | - | - | - | - | - |
| FLEET MAINTENANCE | - | - | - | - | - |
| GENERAL REPAIRS & MAINT. | 30,158 | 108,497 | 120,580 | - | 26,500 |
| VEHICLE & EQUIPMENT - REPAIRS & MAINT. | - | - | - | - | 34,800 |
| RENTAL OF LAND & BUILDINGS | - | - | - | - | - |
| RENTAL OF EQUIPMENT | - | - | - | - | - |
| INS, OTHER THAN EMP BENEFIT | 415 | - | 248 | - | - |
| COMMUNICATIONS | - | - | - | - | - |
| ADVERTISING | - | - | - | - | - |
| PRINTING & BINDING | - | - | - | - | - |
| TRAVEL | - | - | - | - | - |
| DUES & FEES | - | - | 162 | - | - |
| EDUCATION & TRAINING | - | - | - | - | - |
| LICENSES & FEES | - | - | - | - | - |
| GENERAL SUPPLIES/MATERIALS | 18 | - | 1,467 | 5,000 | 3,000 |
| UTILITIES | 27,402 | 28,443 | 25,236 | 26,400 | 31,800 |
| GASOLINE | - | - | - | - | - |
| FOOD | - | - | - | - | - |
| BOOKS AND PERIODICALS | - | - | - | - | - |
| SUP/INV PURCHASED RESALE | - | - | - | - | - |
| SMALL EQUIPMENT | - | - | - | 5,000 | 5,000 |
| TECHNOLOGY EQUIPMENT | - | - | - | - | - |
| PUBLIC RELATIONS | - | - | - | - | - |
| UNIFORMS | - | - | - | - | - |
| UTILITY SUPPLY | - | - | 2,515 | 5,000 | 5,000 |
| PROTECTIVE CLOTHING | - | - | - | - | - |
| PRISONER MAINTENANCE | - | - | - | - | - |
| DEPRECIATION & AMORTIZATION | - | - | - | - | - |
| BAD DEBT | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **785,835** | **873,494** | **1,075,216** | **1,002,700** | **861,300** |
| **CAPITAL OUTLAY** | | | | | |
| LAND & IMPROVEMENTS | - | - | - | - | - |
| BUILDINGS | - | - | - | - | - |
| INFRASTRUCTURE | - | - | - | 3,271,000 | 3,271,000 |
| MACHINERY & EQUIP | - | - | - | 26,500 | - |
| VEHICLES | - | - | - | - | - |
| FURNITURE AND FIXTURES | - | - | - | - | - |
| COMPUTERS | - | - | - | - | - |
| **TOTAL CAPITAL OUTLAY** | - | - | - | **3,297,500** | 3,271,000 |
| **DEBT SERVICE** | | | | | |
| PRINCIPAL | - | - | - | - | - |
| CAPITAL LEASE | - | - | - | - | - |
| INTEREST | - | - | - | - | - |
| **TOTAL DEBT SERVICE** | - | - | - | - | - |
| **ALLOCATION** | | | | | |
| INDIRECT COST ALLOCATION | 93,726 | 102,149 | 118,066 | 351,700 | 399,400 |
| INTERNAL FUNDS | 90,655 | 58,044 | 73,802 | 142,700 | 123,000 |
| **TOTAL ALLOCATION** | **184,381** | **160,193** | **191,868** | **494,400** | 522,400 |
| **TOTAL EXPENDITURES** | **970,216** | **1,033,687** | **1,267,084** | **4,794,600** | 4,654,700 |

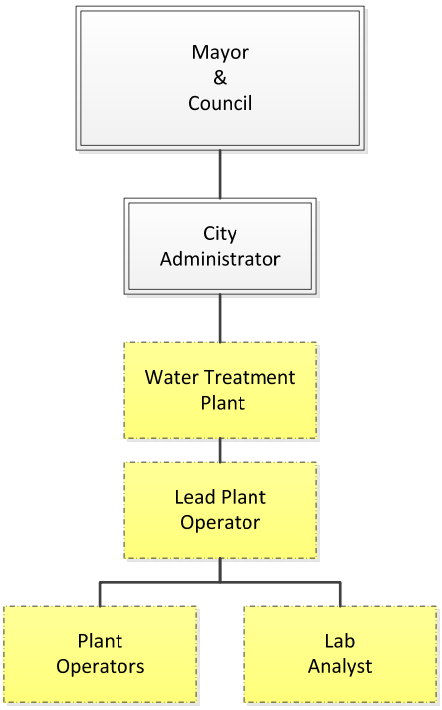
# Water Fund
## Water Administration

### Statement of Purpose

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

| EXPENDITURES | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 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 | 47,498 | 3,664 | - | - |
| TECHNICAL | - | - | - | - | - |
| CLEANING SERVICES | - | - | - | - | - |
| LAND FILL FEES | - | - | - | - | - |
| FLEET MAINTENANCE | - | - | - | - | - |
| GENERAL REPAIRS & MAINT. | - | - | - | - | - |
| VEHICLE & EQUIPMENT - REPAIRS & MAINT. | - | - | - | - | - |
| RENTAL OF LAND & BUILDINGS | - | - | - | - | - |
| RENTAL OF EQUIPMENT | - | - | - | - | - |
| INS, OTHER THAN EMP BENEFIT | - | - | - | - | - |
| COMMUNICATIONS | - | - | - | - | - |
| ADVERTISING | - | 60 | - | - | - |
| PRINTING & BINDING | - | - | - | - | - |
| TRAVEL | - | - | 240 | - | - |
| DUES & FEES | 1,855 | 1,855 | 1,855 | - | - |
| EDUCATION & TRAINING | - | - | - | - | - |
| LICENSES & FEES | - | 1,176 | - | - | - |
| GENERAL SUPPLIES/MATERIALS | - | - | - | - | - |
| UTILITIES | - | - | - | - | - |
| GASOLINE | - | - | - | - | - |
| FOOD | - | - | - | - | - |
| BOOKS AND PERIODICALS | - | - | - | - | - |
| SUP/INV PURCHASED RESALE | - | - | - | - | - |
| SMALL EQUIPMENT | - | - | - | - | - |
| TECHNOLOGY EQUIPMENT | - | 139 | - | - | - |
| PUBLIC RELATIONS | - | - | - | - | - |
| UNIFORMS | - | - | - | - | - |
| UTILITY SUPPLY | - | - | - | - | - |
| PROTECTIVE CLOTHING | - | - | - | - | - |
| PRISONER MAINTENANCE | - | - | - | - | - |
| DEPRECIATION & AMORTIZATION | 2,627,250 | 2,493,961 | 2,480,881 | - | - |
| BAD DEBT | 25,732 | 48,346 | 89,381 | - | - |
| **TOTAL OPERATING EXPENDITURES** | **2,658,012** | **2,593,035** | **2,576,021** | **-** | **-** |
| **CAPITAL OUTLAY** | | | | | |
| LAND & IMPROVEMENTS | - | - | - | - | - |
| BUILDINGS | - | - | - | - | - |
| INFRASTRUCTURE | - | - | - | - | - |
| MACHINERY & EQUIP | - | - | - | - | - |
| VEHICLES | - | - | - | - | - |
| FURNITURE AND FIXTURES | - | - | - | - | - |
| COMPUTERS | - | - | - | - | - |
| **TOTAL CAPITAL OUTLAY** | - | - | - | - | - |
| **DEBT SERVICE** | | | | | |
| PRINCIPAL | - | 0 | - | 1,591,700 | **1,573,600** |
| CAPITAL LEASE | - | - | - | 127,600 | **109,200** |
| INTEREST | 597,751 | 1,067,066 | 1,186,649 | 1,136,400 | **1,012,900** |
| **TOTAL DEBT SERVICE** | **597,751** | **1,067,066** | **1,186,649** | **2,855,700** | **2,695,700** |
| **ALLOCATION** | | | | | |
| INDIRECT COST ALLOCATION | 388,311 | 432,288 | 423,875 | 233,500 | **260,600** |
| INTERNAL FUNDS | 375,589 | 245,640 | 264,963 | 94,700 | **80,300** |
| **TOTAL ALLOCATION** | **763,900** | **677,929** | **688,839** | **328,200** | **340,900** |
| **TOTAL EXPENDITURES** | **4,019,663** | **4,338,030** | **4,451,509** | **3,183,900** | **3,036,600** |

# Water Fund
## Water Treatment




### Statement of Purpose

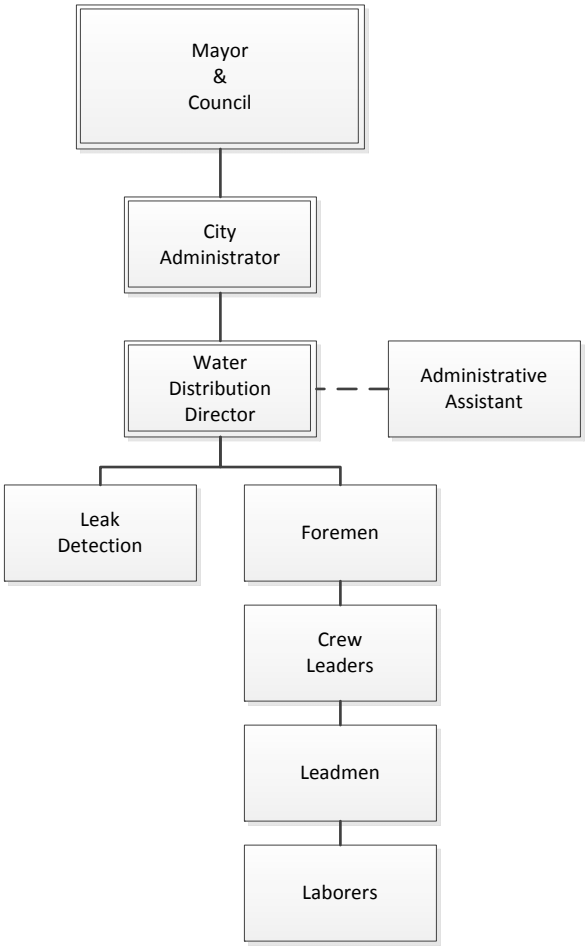
The City of Winder strives to exceed our customer's expectations through innovative treatment of water that will assist in promoting a healthy community. The City of Winder will meet or exceed all regulatory requirements while striving to reduce environmental pollution by promoting the use of properly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

### Program Objectives

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

| EXPENDITURES | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 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 | 1,062,238 | 1,005,719 | 1,059,143 | 1,110,000 | 1,140,000 |
| TECHNICAL | - | 295 | 19,316 | 22,100 | 40,600 |
| CLEANING SERVICES | - | - | - | - | - |
| LAND FILL FEES | - | - | - | - | - |
| FLEET MAINTENANCE | - | - | - | - | - |
| GENERAL REPAIRS & MAINT. | 24,741 | 56,817 | 33,442 | 30,600 | 22,500 |
| VEHICLE & EQUIPMENT - REPAIRS & MAINT. | 6,116 | - | - | 5,000 | 54,300 |
| RENTAL OF LAND & BUILDINGS | - | - | - | - | - |
| RENTAL OF EQUIPMENT | - | - | - | 10,000 | 10,000 |
| INS, OTHER THAN EMP BENEFIT | - | - | - | - | - |
| COMMUNICATIONS | - | 4,500 | 3,804 | 6,200 | 6,200 |
| ADVERTISING | - | - | - | - | - |
| PRINTING & BINDING | - | 6,358 | 6,598 | 7,000 | 7,800 |
| TRAVEL | - | - | - | - | - |
| DUES & FEES | 7,550 | - | 8,300 | 9,000 | 9,400 |
| EDUCATION & TRAINING | - | - | - | - | - |
| LICENSES & FEES | - | - | - | - | - |
| GENERAL SUPPLIES/MATERIALS | 784 | 2,264 | 6,896 | 6,000 | 9,100 |
| UTILITIES | 30,087 | 30,107 | 26,598 | 30,000 | 30,000 |
| GASOLINE | - | - | - | - | - |
| FOOD | - | - | - | - | - |
| BOOKS AND PERIODICALS | - | - | - | - | - |
| SUP/INV PURCHASED RESALE | - | - | - | - | - |
| SMALL EQUIPMENT | - | 3,842 | 107 | 10,000 | 10,300 |
| TECHNOLOGY EQUIPMENT | - | - | - | - | - |
| PUBLIC RELATIONS | - | - | - | - | - |
| UNIFORMS | - | - | - | - | - |
| UTILITY SUPPLY | - | - | - | 5,000 | 5,000 |
| PROTECTIVE CLOTHING | - | - | - | - | - |
| PRISONER MAINTENANCE | - | - | - | - | - |
| DEPRECIATION & AMORTIZATION | - | - | - | - | - |
| BAD DEBT | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **1,131,515** | **1,109,903** | **1,164,205** | **1,250,900** | **1,345,200** |
| **CAPITAL OUTLAY** | | | | | |
| LAND & IMPROVEMENTS | - | - | - | - | - |
| BUILDINGS | - | - | - | - | - |
| INFRASTRUCTURE | - | - | - | 51,000 | 51,000 |
| MACHINERY & EQUIP | - | - | - | 79,000 | 60,000 |
| VEHICLES | - | - | - | - | - |
| FURNITURE AND FIXTURES | - | - | - | - | - |
| COMPUTERS | - | - | - | - | - |
| **TOTAL CAPITAL OUTLAY** | - | - | - | 130,000 | 111,000 |
| **DEBT SERVICE** | | | | | |
| PRINCIPAL | - | - | - | - | - |
| CAPITAL LEASE | - | - | - | - | - |
| INTEREST | - | - | - | - | - |
| **TOTAL DEBT SERVICE** | - | - | - | - | - |
| **ALLOCATION** | | | | | |
| INDIRECT COST ALLOCATION | 134,954 | 129,795 | 127,837 | 112,900 | 140,800 |
| INTERNAL FUNDS | 130,533 | 73,754 | 79,911 | 45,800 | 43,400 |
| **TOTAL ALLOCATION** | **265,487** | **203,549** | **207,748** | **158,700** | **184,200** |
| **TOTAL EXPENDITURES** | **1,397,003** | **1,313,452** | **1,371,952** | **1,539,600** | **1,640,400** |

# 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 | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **SALARIES** | | | | | |
| REGULAR SALARIES | $ 632,102 | $ 512,284 | $ 518,437 | $ 524,800 | $ 586,000 |
| OVERTIME | 25,039 | 28,171 | 37,224 | 34,900 | 41,300 |
| **TOTAL SALARIES** | **657,141** | **540,455** | **555,661** | **559,700** | **627,300** |
| **BENEFITS** | | | | | |
| GROUP INSURANCE | 117,373 | 110,343 | 116,442 | 130,500 | 171,800 |
| SOCIAL SECURITY (FICA) CONTRIBUTIONS | 38,541 | 31,383 | 33,466 | 34,700 | 38,600 |
| MEDICARE | 9,014 | 7,339 | 7,827 | 8,200 | 9,000 |
| RETIREMENT CONTRIBUTION | 49,525 | 79,880 | 111,957 | - | - |
| TUITION REIMBURSEMENTS | - | - | - | - | - |
| WORKERS' COMPENSATION | 29,893 | 28,585 | 13,588 | - | - |
| OTHER EMPLOYEE BENEFITS | 31,073 | 23,822 | 6,292 | 8,400 | 8,400 |
| **TOTAL BENEFITS** | **275,418** | **281,352** | **289,572** | **181,800** | **227,800** |
| **TOTAL PERSONAL SERVICES** | **932,559** | **821,807** | **845,233** | **741,500** | **855,100** |
| **OPERATING EXPENDITURES** | | | | | |
| PROFESSIONAL | 145,716 | 47,112 | 40,225 | 186,000 | 164,600 |
| TECHNICAL | 10,535 | 3,925 | 8,893 | 47,500 | 18,500 |
| CLEANING SERVICES | 15 | 186 | 300 | - | 200 |
| LAND FILL FEES | - | - | - | - | - |
| FLEET MAINTENANCE | 82,937 | 47,094 | 38,462 | 65,500 | 65,500 |
| GENERAL REPAIRS & MAINT. | 4,607 | 4,014 | 10,753 | - | 10,000 |
| VEHICLE & EQUIPMENT - REPAIRS & MAINT. | 2,371 | 35,006 | 836 | 20,400 | 29,400 |
| RENTAL OF LAND & BUILDINGS | - | - | - | - | - |
| RENTAL OF EQUIPMENT | - | 717 | 1,140 | 4,700 | 4,700 |
| INS, OTHER THAN EMP BENEFIT | 66,040 | 55,604 | 59,919 | - | - |
| COMMUNICATIONS | 4,590 | 4,310 | 4,114 | 6,600 | 6,900 |
| ADVERTISING | 1,393 | (7) | 1,460 | 4,100 | 4,100 |
| PRINTING & BINDING | 1,159 | 1,327 | 1,190 | 7,700 | 7,700 |
| TRAVEL | 910 | 1,173 | 1,326 | 6,000 | 6,000 |
| DUES & FEES | 2,136 | 11,356 | 10,493 | 17,700 | 17,700 |
| EDUCATION & TRAINING | 4,944 | 4,728 | 3,797 | 18,900 | 24,000 |
| LICENSES & FEES | 180 | 75 | - | 1,500 | 1,500 |
| GENERAL SUPPLIES/MATERIALS | 24,734 | 30,340 | 33,699 | 48,600 | 48,600 |
| UTILITIES | 24,801 | 36,594 | 40,053 | 35,000 | 33,600 |
| GASOLINE | 43,602 | 31,886 | 35,499 | 40,000 | 48,000 |
| FOOD | 240 | 734 | 1,323 | 4,100 | 4,100 |
| BOOKS AND PERIODICALS | 854 | - | 85 | 2,000 | 1,700 |
| SUP/INV PURCHASED RESALE | 205,327 | 142,478 | 166,911 | 180,000 | 180,000 |
| SMALL EQUIPMENT | 42,555 | 18,765 | 28,035 | 92,300 | 86,900 |
| TECHNOLOGY EQUIPMENT | 2,209 | 77 | 395 | 27,200 | 36,200 |
| PUBLIC RELATIONS | - | - | - | - | - |
| UNIFORMS | 3,038 | 10,377 | 9,561 | 10,400 | 11,700 |
| UTILITY SUPPLY | 317,709 | 276,195 | 322,795 | 400,000 | 400,000 |
| PROTECTIVE CLOTHING | - | - | - | - | - |
| PRISONER MAINTENANCE | - | - | - | - | - |
| DEPRECIATION & AMORTIZATION | 111,527 | 121,643 | 128,827 | - | - |
| BAD DEBT | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **1,104,130** | **885,710** | **950,092** | **1,226,200** | **1,211,600** |
| **CAPITAL OUTLAY** | | | | | |
| LAND & IMPROVEMENTS | - | - | - | - | - |
| BUILDINGS | - | - | - | - | - |
| INFRASTRUCTURE | - | - | - | 8,871,500 | 8,750,000 |
| MACHINERY & EQUIP | - | - | - | - | 17,000 |
| VEHICLES | - | - | - | - | 22,000 |
| FURNITURE AND FIXTURES | - | - | - | - | - |
| COMPUTERS | - | - | - | - | - |
| **TOTAL CAPITAL OUTLAY** | **-** | **-** | **-** | **8,871,500** | **8,789,000** |
| **DEBT SERVICE** | | | | | |
| PRINCIPAL | - | - | - | - | - |
| CAPITAL LEASE | - | - | - | - | - |
| INTEREST | - | - | - | - | - |
| **TOTAL DEBT SERVICE** | **-** | **-** | **-** | **-** | **-** |
| **ALLOCATION** | | | | | |
| INDIRECT COST ALLOCATION | 242,913 | 199,682 | 197,602 | 1,055,600 | 1,239,600 |
| INTERNAL FUNDS | 234,955 | 113,466 | 123,519 | 359,700 | 323,200 |
| **TOTAL ALLOCATION** | **477,868** | **313,148** | **321,121** | **1,415,300** | **1,562,800** |
| **TOTAL EXPENDITURES** | **2,514,557** | **2,020,665** | **2,116,446** | **12,254,500** | **12,418,500** |

# Water Fund
## Positions

| Water Fund | Approved FY 2009 | Approved FY 2010 | Approved FY 2011 | Approved FY 2012 | Requested FY 2013 |
|---|---|---|---|---|---|
| Director | - | 1.00 | 1.00 | 1.00 | 1.00 |
| Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Asst | - | 1.00 | 1.00 | 1.00 | 1.00 |
| Customer Service Representative | - | 1.00 | 1.00 | 1.00 | 1.00 |
| Inspector | 1.00 | - | - | - | - |
| Foreman | 3.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Crew Leaders | 6.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Service Technician | 1.00 | 1.00 | 1.00 | 1.00 | 3.00 |
| Lead Man/Operator | 4.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Laborers | 6.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Total | 22.00 | 16.00 | 16.00 | 16.00 | 18.00 |

# Water Fund
## Debt Service

| | Balances 6/30/2012 | Principal | Interest | Total |
|---|---|---|---|---|
| **WATER DEPARTMENT** | | | | |
| Notes Payable: | | | | |
| 1997 GEFA Water Tank & Lines | $ 151,159 | $ 32,597 | $ 7,216 | $ 39,813 |
| 2002 GEFA Water Tank & Lines | 43,621 | 20,713 | 682 | 21,395 |
| 2003 GEFA Water Tank & Lines | 440,526 | 26,910 | 18,644 | 45,554 |
| 2011 GEFA Water - Embassy Walk | - | 80,266 | 21,251 | 101,517 |
| Bonds Payable- | | | | |
| 1998 Series | 168,082 | 168,082 | 171,918 | 340,000 |
| 2005 Series | 4,042,000 | 392,000 | 142,687 | 534,687 |
| 2009 Series | 3,671,000 | 303,000 | 115,792 | 418,792 |
| 2012 Series | 14,740,000 | 550,000 | 533,250 | 1,083,250 |
| 2008/2009 Equipment Financing | 109,129 | 109,135 | 1,455 | 110,590 |
| **Total Water Department** | **$ 23,365,517** | **$1,682,703** | **$ 1,012,895** | **$ 2,695,598** |

# Water Fund
## Capital Outlay

| | FY 2013 |
|---|---|
| **Wastewater Collection** | |
| Meadowbrook Sewer Replacement | $ 250,000 |
| Embassy Walk Phase II | 1,324,000 |
| Embassy Walk Phase III | 585,000 |
| SR 211 Gravity Sewer | 512,000 |
| Auburn Sewer Service Upgrade | 500,000 |
| Streetscape Sewer | 100,000 |
| **Total** | **$ 3,271,000** |
| **Water Treatment** | |
| Add Larger Drains To #1 & #2 | $ 25,000 |
| Install a Larger Crossover | 16,000 |
| Overflow Pipes For Basin 1/2 | 10,000 |
| Install Variable Speed Drives | 60,000 |
| **Total** | **$ 111,000** |
| **Water Distribution** | |
| Ft. Yargo- Beulah St. Phase II | $ 2,000,000 |
| Ft. Yargo Line Phase II A - Pump Station | 1,200,000 |
| Chandler Road Main Extension | 214,500 |
| Meter Replacement Stephan | 4,500 |
| Meter Replacement Rhodia | 6,500 |
| Meter Replacement Goodwill | 6,500 |
| Meter Replacement Publix | 1,500 |
| Fire Line Meter Anderson Merchandise | 13,500 |
| Fire Line Meter Appalachee High School | 11,500 |
| Fire Line Meter WBHS | 8,500 |
| Fire Line Hagemeyer | 11,500 |
| Fire Line Meter Wal-Mart | 15,500 |
| Athens Street Railroad Crossing | 65,000 |
| CIP-Downtown Streetscape Water | 550,000 |
| CIP-HWY 211 7 Thompson Mill | 124,200 |
| CIP-Annual Rehab Other Project | 450,000 |
| CIP-Jim Johnson Road | 235,000 |
| CIP-Telemetry | 165,000 |

| | FY 2013 |
|---|---|
| **Water Distribution-Continued** | |
| CIP-Upgrade Yargo Raw Water Line | 800,000 |
| CIP-Tom Miller Road Tie in Phase 1 | 128,800 |
| CIP-5 MG Ground Storage Tank | 1,975,000 |
| Fixed Network / Leak Detection | 180,000 |
| Honeysuckle Lane | 128,000 |
| Highway 53 Water Line | 70,000 |
| Fixed Network Meter Reading | 385,000 |
| Valve Extractor | 17,000 |
| Truck 4x4 | 22,000 |
| **Total** | **$ 8,789,000** |
| **Water Fund Totals** | **$ 12,171,000** |


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

# Environmental Protection Services Fund

# Environmental Protection Services Fund

## Revenue, Expenditures And Other Sources and Uses Summary

| | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 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 | - | 23,390 | 19,912 | 21,000 | 32,700 |
| Gas Charges | - | - | - | - | - |
| Tap -On Fees | - | - | - | - | - |
| Solid Waste Charges | - | - | - | - | - |
| Penalties and Interest | - | - | - | - | - |
| Special Facility Charges | - | - | - | - | - |
| Broadband Charges | - | - | - | - | - |
| Internal Service Funds | - | - | - | - | - |
| **TOTAL REVENUE** | **-** | **23,390** | **19,912** | **21,000** | **32,700** |
| **OPERATING EXPENDITURES** | | | | | |
| General Government | - | - | - | - | - |
| Judicial | - | - | - | - | - |
| Public Safety - Police | - | - | - | - | - |
| Public Safety - Fire | - | - | - | - | - |
| Public Works | - | - | - | - | - |
| Recreation | - | - | - | - | - |
| Housing & Development | - | - | - | - | - |
| Water and Sewer | - | - | - | - | - |
| Environmental Protection | - | 497,476 | 415,939 | 531,800 | 445,400 |
| Gas | - | - | - | - | - |
| Solid Waste | - | - | - | - | - |
| Broadband | - | - | - | - | - |
| Special Facility | - | - | - | - | - |
| Internal Service | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **-** | **497,476** | **415,939** | **531,800** | **445,400** |
| **OTHER SOURCES AND (USES)** | | | | | |
| Debt Service | - | - | - | - | - |
| Capital Outlay | - | - | - | (363,000) | (363,000) |
| Proceeds From Sale of Assets | - | - | - | - | - |
| Proceeds From Rate Increase | - | - | - | - | - |
| Issuance of Debt Instruments | - | - | - | 363,000 | 363,000 |
| Transfers In | - | - | - | 510,800 | 412,700 |
| Transfers Out | - | - | - | - | - |
| **TOTAL OTHER SOURCES AND (USES)** | **-** | **-** | **-** | **510,800** | **412,700** |
| **EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES** | **$ -** | **$ (474,086)** | **$ (396,026)** | **$ -** | **$ -** |

# 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

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

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


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

# Environmental Protection Services Fund
## Expenditures

| EXPENDITURES | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **SALARIES** | | | | | |
| REGULAR SALARIES | $ - | $ - | $ - | $ - | $ 116,300 |
| OVERTIME | - | - | - | - | 7,000 |
| **TOTAL SALARIES** | - | - | - | - | 123,300 |
| **BENEFITS** | | | | | |
| GROUP INSURANCE | - | - | - | - | 59,600 |
| SOCIAL SECURITY (FICA) CONTRIBUTIONS | - | - | - | - | 7,700 |
| MEDICARE | - | - | - | - | 1,800 |
| RETIREMENT CONTRIBUTION | - | - | - | - | - |
| TUITION REIMBURSEMENTS | - | - | - | - | - |
| WORKERS' COMPENSATION | - | - | - | - | - |
| OTHER EMPLOYEE BENEFITS | - | - | - | - | - |
| **TOTAL BENEFITS** | - | - | - | - | 69,100 |
| **TOTAL PERSONAL SERVICES** | - | - | - | - | 192,400 |
| **OPERATING EXPENDITURES** | | | | | |
| PROFESSIONAL | - | 305,414 | 309,444 | 302,400 | 30,000 |
| TECHNICAL | - | 9,441 | 7,847 | 90,000 | 20,000 |
| CLEANING SERVICES | - | - | - | - | - |
| LAND FILL FEES | - | 9,475 | - | - | - |
| FLEET MAINTENANCE | - | - | - | - | 2,000 |
| GENERAL REPAIRS & MAINT. | - | 124,746 | 59,891 | 20,000 | 33,000 |
| VEHICLE & EQUIPMENT - REPAIRS & MAINT. | - | - | - | - | - |
| RENTAL OF LAND & BUILDINGS | - | - | - | - | - |
| RENTAL OF EQUIPMENT | - | - | - | - | - |
| INS, OTHER THAN EMP BENEFIT | - | - | - | - | - |
| COMMUNICATIONS | - | - | - | - | 1,200 |
| ADVERTISING | - | - | - | 2,200 | 300 |
| PRINTING & BINDING | - | - | - | 3,500 | 3,500 |
| TRAVEL | - | - | - | - | - |
| DUES & FEES | - | - | - | - | - |
| EDUCATION & TRAINING | - | - | - | - | - |
| LICENSES & FEES | - | 7,011 | - | - | - |
| GENERAL SUPPLIES/MATERIALS | - | 4,367 | - | 7,000 | 7,000 |
| UTILITIES | - | - | - | - | - |
| GASOLINE | - | - | - | - | 8,300 |
| FOOD | - | - | - | - | - |
| BOOKS AND PERIODICALS | - | - | - | - | 200 |
| SUP/INV PURCHASED RESALE | - | - | - | - | - |
| SMALL EQUIPMENT | - | - | - | - | 1,500 |
| TECHNOLOGY EQUIPMENT | - | - | - | - | - |
| PUBLIC RELATIONS | - | - | - | - | - |
| UNIFORMS | - | - | - | - | 700 |
| UTILITY SUPPLY | - | 37,022 | - | 39,000 | 35,500 |
| PROTECTIVE CLOTHING | - | - | - | - | - |
| PRISONER MAINTENANCE | - | - | - | - | - |
| DEPRECIATION & AMORTIZATION | - | - | - | - | - |
| BAD DEBT | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | - | 497,476 | 377,182 | 464,100 | 143,200 |
| **CAPITAL OUTLAY** | | | | | |
| LAND & IMPROVEMENTS | - | - | - | - | - |
| BUILDINGS | - | - | - | - | - |
| INFRASTRUCTURE | - | - | - | 363,000 | 363,000 |
| MACHINERY & EQUIP | - | - | - | - | - |
| VEHICLES | - | - | - | - | - |
| FURNITURE AND FIXTURES | - | - | - | - | - |
| COMPUTERS | - | - | - | - | - |
| **TOTAL CAPITAL OUTLAY** | - | - | - | 363,000 | 363,000 |
| **DEBT SERVICE** | | | | | |
| PRINCIPAL | - | - | - | - | - |
| CAPITAL LEASE | - | - | - | - | - |
| INTEREST | - | - | - | - | - |
| **TOTAL DEBT SERVICE** | - | - | - | - | - |
| **ALLOCATION** | | | | | |
| INDIRECT COST ALLOCATION | - | - | 38,757 | 67,700 | 109,800 |
| INTERNAL FUNDS | - | - | - | - | - |
| **TOTAL ALLOCATION** | - | - | 38,757 | 67,700 | 109,800 |
| **TOTAL EXPENDITURES** | - | 497,476 | 415,939 | 894,800 | 808,400 |

# Environmental Protection Services Fund
## Watershed Protection

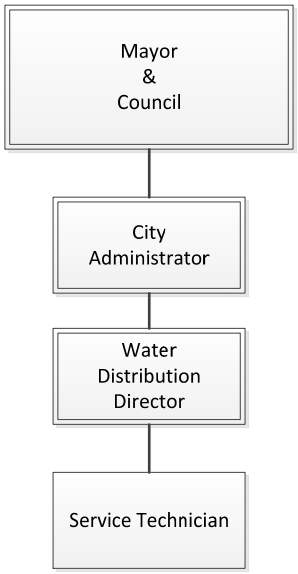
### Statement of Purpose

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

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

| EXPENDITURES | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 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 | - | 21,454 | 14,131 | 15,600 | - |
| TECHNICAL | - | 9,441 | 3,147 | 10,000 | 10,000 |
| 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** | - | 30,895 | 17,278 | 25,600 | 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 | - | - | 1,775 | 2,100 | 1,000 |
| INTERNAL FUNDS | - | - | - | - | - |
| **TOTAL ALLOCATION** | - | - | 1,775 | 2,100 | 1,000 |
| **TOTAL EXPENDITURES** | - | 30,895 | 19,053 | 27,700 | 11,000 |

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




### Statement of Purpose

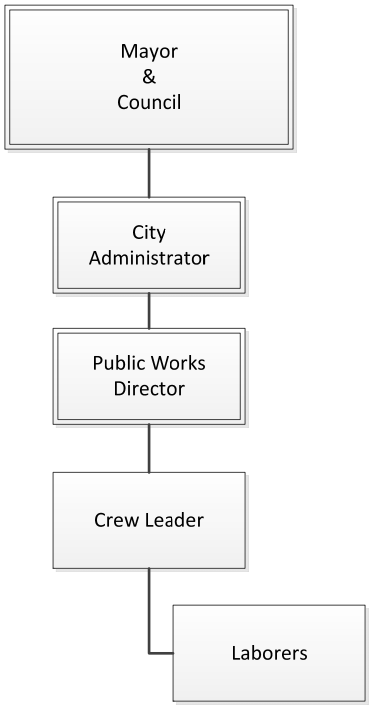
The Fats, Oils & Grease (FOG) program is designed to properly manage oil and grease discharged into the sanitary sewer system that could potentially result in sanitary sewer overflows. The Department's focus is to establish uniform permitting, maintenance and monitoring requirements for controlling the 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 | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **SALARIES** | | | | | |
| REGULAR SALARIES | $ - | $ - | $ - | $ - | $ 37,200 |
| OVERTIME | - | - | - | - | 2,700 |
| **TOTAL SALARIES** | - | - | - | - | 39,900 |
| **BENEFITS** | | | | | |
| GROUP INSURANCE | - | - | - | - | 14,900 |
| SOCIAL SECURITY (FICA) CONTRIBUTIONS | - | - | - | - | 2,500 |
| MEDICARE | - | - | - | - | 600 |
| RETIREMENT CONTRIBUTION | - | - | - | - | - |
| TUITION REIMBURSEMENTS | - | - | - | - | - |
| WORKERS' COMPENSATION | - | - | - | - | - |
| OTHER EMPLOYEE BENEFITS | - | - | - | - | - |
| **TOTAL BENEFITS** | - | - | - | - | 18,000 |
| **TOTAL PERSONAL SERVICES** | - | - | - | - | 57,900 |
| **OPERATING EXPENDITURES** | | | | | |
| PROFESSIONAL | - | 65,771 | 44,369 | 45,600 | - |
| TECHNICAL | - | - | - | 5,000 | 5,000 |
| CLEANING SERVICES | - | - | - | - | - |
| LAND FILL FEES | - | - | - | - | - |
| FLEET MAINTENANCE | - | - | - | - | 2,000 |
| GENERAL REPAIRS & MAINT. | - | - | - | - | - |
| VEHICLE & EQUIPMENT - REPAIRS & MAINT. | - | - | - | - | - |
| RENTAL OF LAND & BUILDINGS | - | - | - | - | - |
| RENTAL OF EQUIPMENT | - | - | - | - | - |
| INS, OTHER THAN EMP BENEFIT | - | - | - | - | - |
| COMMUNICATIONS | - | - | - | - | 600 |
| ADVERTISING | - | - | - | 2,000 | - |
| PRINTING & BINDING | - | - | - | 3,000 | 3,000 |
| TRAVEL | - | - | - | - | - |
| DUES & FEES | - | - | - | - | - |
| EDUCATION & TRAINING | - | - | - | - | - |
| LICENSES & FEES | - | - | - | - | - |
| GENERAL SUPPLIES/MATERIALS | - | 541 | - | 5,000 | 5,000 |
| UTILITIES | - | - | - | - | - |
| GASOLINE | - | - | - | - | 4,300 |
| FOOD | - | - | - | - | - |
| BOOKS AND PERIODICALS | - | - | - | - | 200 |
| SUP/INV PURCHASED RESALE | - | - | - | - | - |
| SMALL EQUIPMENT | - | - | - | - | 1,500 |
| TECHNOLOGY EQUIPMENT | - | - | - | - | - |
| PUBLIC RELATIONS | - | - | - | - | - |
| UNIFORMS | - | - | - | - | 700 |
| UTILITY SUPPLY | - | - | - | - | - |
| PROTECTIVE CLOTHING | - | - | - | - | - |
| PRISONER MAINTENANCE | - | - | - | - | - |
| DEPRECIATION & AMORTIZATION | - | - | - | - | - |
| BAD DEBT | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | - | 66,312 | 44,369 | 60,600 | 22,300 |
| **CAPITAL OUTLAY** | | | | | |
| LAND & IMPROVEMENTS | - | - | - | - | - |
| BUILDINGS | - | - | - | - | - |
| INFRASTRUCTURE | - | - | - | - | - |
| MACHINERY & EQUIP | - | - | - | - | - |
| VEHICLES | - | - | - | - | - |
| FURNITURE AND FIXTURES | - | - | - | - | - |
| COMPUTERS | - | - | - | - | - |
| **TOTAL CAPITAL OUTLAY** | - | - | - | - | - |
| **DEBT SERVICE** | | | | | |
| PRINCIPAL | - | - | - | - | - |
| CAPITAL LEASE | - | - | - | - | - |
| INTEREST | - | - | - | - | - |
| **TOTAL DEBT SERVICE** | - | - | - | - | - |
| **ALLOCATION** | | | | | |
| INDIRECT COST ALLOCATION | - | - | 4,559 | 5,000 | 18,300 |
| INTERNAL FUNDS | - | - | - | - | - |
| **TOTAL ALLOCATION** | - | - | 4,559 | 5,000 | 18,300 |
| **TOTAL EXPENDITURES** | - | 66,312 | 48,929 | 65,600 | 98,500 |

# Environmental Protection Services Fund
## Stormwater




### Statement of Purpose

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

### Program Objectives

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

| EXPENDITURES | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **SALARIES** | | | | | |
| REGULAR SALARIES | $ - | $ - | $ - | $ - | $ 79,100 |
| OVERTIME | - | - | - | - | 4,300 |
| **TOTAL SALARIES** | - | - | - | - | 83,400 |
| **BENEFITS** | | | | | |
| GROUP INSURANCE | - | - | - | - | 44,700 |
| SOCIAL SECURITY (FICA) CONTRIBUTIONS | - | - | - | - | 5,200 |
| MEDICARE | - | - | - | - | 1,200 |
| RETIREMENT CONTRIBUTION | - | - | - | - | - |
| TUITION REIMBURSEMENTS | - | - | - | - | - |
| WORKERS' COMPENSATION | - | - | - | - | - |
| OTHER EMPLOYEE BENEFITS | - | - | - | - | - |
| **TOTAL BENEFITS** | - | - | - | - | 51,100 |
| **TOTAL PERSONAL SERVICES** | - | - | - | - | 134,500 |
| **OPERATING EXPENDITURES** | | | | | |
| PROFESSIONAL | - | 218,189 | 250,944 | 241,200 | 30,000 |
| TECHNICAL | - | - | 4,700 | 75,000 | 5,000 |
| CLEANING SERVICES | - | - | - | - | - |
| LAND FILL FEES | - | 9,475 | - | - | - |
| FLEET MAINTENANCE | - | - | - | - | - |
| GENERAL REPAIRS & MAINT. | - | 124,746 | 59,891 | 20,000 | 33,000 |
| VEHICLE & EQUIPMENT - REPAIRS & MAINT. | - | - | - | - | - |
| RENTAL OF LAND & BUILDINGS | - | - | - | - | - |
| RENTAL OF EQUIPMENT | - | - | - | - | - |
| INS, OTHER THAN EMP BENEFIT | - | - | - | - | - |
| COMMUNICATIONS | - | - | - | - | 600 |
| ADVERTISING | - | - | - | 200 | 300 |
| PRINTING & BINDING | - | - | - | 500 | 500 |
| TRAVEL | - | - | - | - | - |
| DUES & FEES | - | - | - | - | - |
| EDUCATION & TRAINING | - | - | - | - | - |
| LICENSES & FEES | - | 7,011 | - | - | - |
| GENERAL SUPPLIES/MATERIALS | - | 3,825 | - | 2,000 | 2,000 |
| UTILITIES | - | - | - | - | - |
| GASOLINE | - | - | - | - | 4,000 |
| FOOD | - | - | - | - | - |
| BOOKS AND PERIODICALS | - | - | - | - | - |
| SUP/INV PURCHASED RESALE | - | - | - | - | - |
| SMALL EQUIPMENT | - | - | - | - | - |
| TECHNOLOGY EQUIPMENT | - | - | - | - | - |
| PUBLIC RELATIONS | - | - | - | - | - |
| UNIFORMS | - | - | - | - | - |
| UTILITY SUPPLY | - | 37,022 | - | 39,000 | 35,500 |
| PROTECTIVE CLOTHING | - | - | - | - | - |
| PRISONER MAINTENANCE | - | - | - | - | - |
| DEPRECIATION & AMORTIZATION | - | - | - | - | - |
| BAD DEBT | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | - | 400,269 | 315,534 | 377,900 | 110,900 |
| **CAPITAL OUTLAY** | | | | | |
| LAND & IMPROVEMENTS | - | - | - | - | - |
| BUILDINGS | - | - | - | - | - |
| INFRASTRUCTURE | - | - | - | 363,000 | 363,000 |
| MACHINERY & EQUIP | - | - | - | - | - |
| VEHICLES | - | - | - | - | - |
| FURNITURE AND FIXTURES | - | - | - | - | - |
| COMPUTERS | - | - | - | - | - |
| **TOTAL CAPITAL OUTLAY** | - | - | - | 363,000 | 363,000 |
| **DEBT SERVICE** | | | | | |
| PRINCIPAL | - | - | - | - | - |
| CAPITAL LEASE | - | - | - | - | - |
| INTEREST | - | - | - | - | - |
| **TOTAL DEBT SERVICE** | - | - | - | - | - |
| **ALLOCATION** | | | | | |
| INDIRECT COST ALLOCATION | - | - | 32,422 | 60,600 | 90,500 |
| INTERNAL FUNDS | - | - | - | - | - |
| **TOTAL ALLOCATION** | - | - | 32,422 | 60,600 | 90,500 |
| **TOTAL EXPENDITURES** | - | 400,269 | 347,957 | 801,500 | 698,900 |

# Environmental Protection Services Fund
## Positions

| Fats, Oils, & Grease | Approved FY 2009 | Approved FY 2010 | Approved FY 2011 | Approved FY 2012 | Requested FY 2013 |
|---|---|---|---|---|---|
| Service Technician | - | - | - | - | 1.00 |
| Total | - | - | - | - | 1.00 |
| | | | | | |
| **Stormwater** | | | | | |
| Crew Leader | - | - | - | - | 1.00 |
| Laborers | - | - | - | - | 2.00 |
| Total | - | - | - | - | 3.00 |
| | | | | | |
| **Total EPS Fund** | - | - | - | - | 4.00 |

# Environmental Protection Services Fund
## Capital Outlay

| | FY 2013 |
|---|---|
| **Stormwater** | |
| Graham Street | $ 10,000 |
| 26 St Ives | 10,000 |
| Driveway Repair Shenandoah | 8,000 |
| Center/Kimbal | 60,000 |
| Sims Crossing | 65,000 |
| Candler | 60,000 |
| Windemere | 50,000 |
| Streambank-Marion/Ridgeway | 100,000 |
| **Total Environmental Protection Services Fund** | **$ 363,000** |


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

# Gas Fund

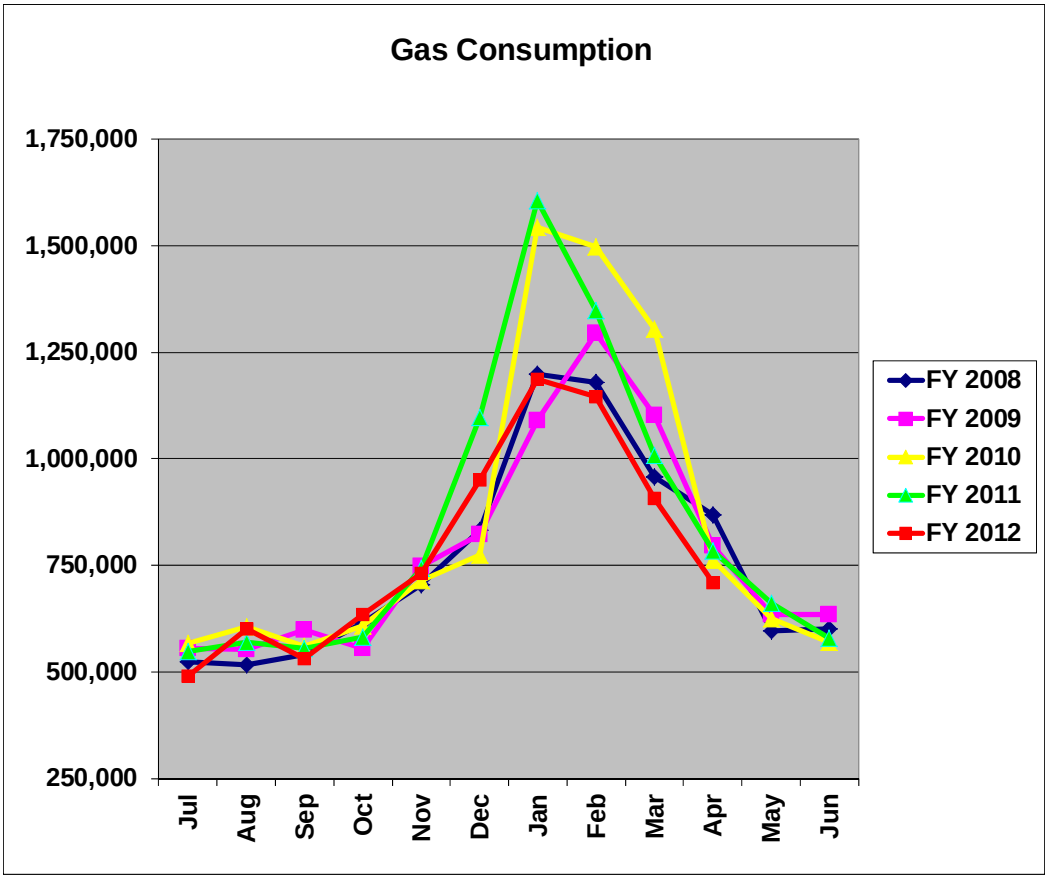
# Gas Fund

## Revenue, Expenditures And Other Sources and Uses Summary

| | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **REVENUE** | | | | | |
| Taxes | $ - | $ - | $ - | $ - | $ - |
| Franchise Fees | - | - | - | - | - |
| License and Permits | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Charges for Service | - | - | - | - | - |
| Fines and Forfeitures | - | - | - | - | - |
| Interest | 2,280 | 255 | 147 | - | - |
| Contributions | - | - | 2,023 | - | - |
| Miscellaneous and Other | 18,386 | 9,539 | 11,651 | - | - |
| Indirect Cost Allocation | - | - | - | - | - |
| Water and Sewer Charges | - | - | - | - | - |
| Environmental Protection Charges | - | - | - | - | - |
| Gas Charges | 11,147,734 | 9,949,303 | 9,158,531 | 9,510,000 | 7,757,500 |
| Tap -On Fees | 23,450 | 12,300 | 6,750 | 5,400 | 7,500 |
| Solid Waste Charges | - | - | - | - | - |
| Penalties and Interest | 108,149 | 111,807 | 103,158 | 100,000 | 85,200 |
| Special Facility Charges | - | - | - | - | - |
| Broadband Charges | - | - | - | - | - |
| Internal Service Funds | - | - | - | - | - |
| **TOTAL REVENUE** | **11,299,999** | **10,083,203** | **9,282,259** | **9,615,400** | **7,850,200** |
| **OPERATING EXPENDITURES** | | | | | |
| General Government | - | - | - | - | - |
| Judicial | - | - | - | - | - |
| Public Safety - Police | - | - | - | - | - |
| Public Safety - Fire | - | - | - | - | - |
| Public Works | - | - | - | - | - |
| Recreation | - | - | - | - | - |
| Housing & Development | - | - | - | - | - |
| Water and Sewer | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - |
| Gas | 10,292,200 | 8,372,897 | 7,839,522 | 7,587,100 | 6,379,400 |
| Solid Waste | - | - | - | - | - |
| Broadband | - | - | - | - | - |
| Special Facility | - | - | - | - | - |
| Internal Service | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **10,292,200** | **8,372,897** | **7,839,522** | **7,587,100** | **6,379,400** |
| **OTHER SOURCES AND (USES)** | | | | | |
| Debt Service | (9,288) | (7,267) | (5,186) | (78,200) | **(65,200)** |
| Capital Outlay | - | - | - | (546,000) | **(568,000)** |
| Proceeds From Sale of Assets | 13,367 | - | - | - | - |
| Proceeds From Rate Increase | - | - | - | - | - |
| Issuance of Debt Instruments | - | - | - | 546,000 | **568,000** |
| Transfers In | - | - | - | - | - |
| Transfers Out | (1,000,000) | (1,299,380) | (1,263,333) | (1,950,100) | **(1,405,600)** |
| **TOTAL OTHER SOURCES AND (USES)** | **(995,921)** | **(1,306,647)** | **(1,268,520)** | **(2,028,300)** | **(1,470,800)** |
| **EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES** | **$ 11,878** | **$ 403,660** | **$ 174,218** | **$ -** | **$ -** |

# Gas Fund
## Revenues

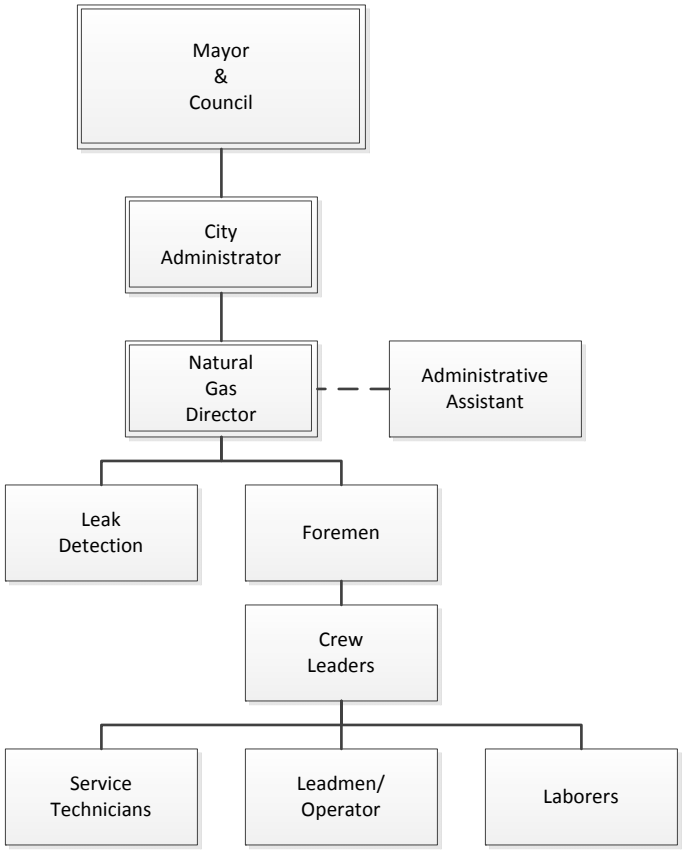
The primary source of revenue is user charges based on monthly natural gas consumption.




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 2012 Budget. These rates are $3.50 per MCF (one thousand cubic feet) for residential customers and $3.90 per MCF for commercial customers. There also is a base charge of $12.00 per month for residential customers and $30.00 per month for commercial customers. This base charge does not include any usage.

# 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 | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **SALARIES** | | | | | |
| REGULAR SALARIES | $ 399,839 | $ 361,296 | $ 317,391 | $ 363,400 | $ 368,700 |
| OVERTIME | 12,693 | 9,422 | 12,370 | 12,200 | 21,900 |
| **TOTAL SALARIES** | **412,532** | **370,717** | **329,761** | **375,600** | **390,600** |
| **BENEFITS** | | | | | |
| GROUP INSURANCE | 67,944 | 74,762 | 61,820 | 89,600 | 50,600 |
| SOCIAL SECURITY (FICA) CONTRIBUTIONS | 24,552 | 21,454 | 19,956 | 23,300 | 25,800 |
| MEDICARE | 5,742 | 5,018 | 4,667 | 5,400 | 6,000 |
| RETIREMENT CONTRIBUTION | 38,527 | 54,387 | 56,777 | - | - |
| TUITION REIMBURSEMENTS | - | - | - | - | - |
| WORKERS' COMPENSATION | 10,754 | 20,949 | 7,300 | - | - |
| OTHER EMPLOYEE BENEFITS | 6,266 | 6,434 | 12,943 | 5,800 | 5,800 |
| **TOTAL BENEFITS** | **153,785** | **183,006** | **163,462** | **124,100** | **88,200** |
| **TOTAL PERSONAL SERVICES** | **566,317** | **553,723** | **493,223** | **499,700** | **478,800** |
| **OPERATING EXPENDITURES** | | | | | |
| PROFESSIONAL | 150 | 150 | 300 | 7,000 | 5,000 |
| TECHNICAL | 5,680 | 28,921 | 24,145 | 25,000 | 25,000 |
| CLEANING SERVICES | 15 | 186 | 300 | - | 200 |
| LAND FILL FEES | - | - | - | - | - |
| FLEET MAINTENANCE | 64,907 | 26,982 | 31,512 | 39,000 | 46,200 |
| GENERAL REPAIRS & MAINT. | 1,844 | 1,290 | 2,877 | - | - |
| VEHICLE & EQUIPMENT - REPAIRS & MAINT. | 5,281 | 961 | 4,497 | 5,000 | 5,000 |
| RENTAL OF LAND & BUILDINGS | 21,185 | 8,827 | - | 30,000 | - |
| RENTAL OF EQUIPMENT | - | 473 | 1,280 | 2,000 | 2,000 |
| INS, OTHER THAN EMP BENEFIT | 24,595 | 28,147 | 30,170 | - | - |
| COMMUNICATIONS | 3,656 | 7,363 | 7,950 | 11,000 | 9,100 |
| ADVERTISING | 808 | 961 | 630 | 4,000 | 9,000 |
| PRINTING & BINDING | 891 | 49 | 1,173 | 3,000 | 3,000 |
| TRAVEL | 1,481 | 2,245 | 1,246 | 3,300 | 3,500 |
| DUES & FEES | 1,477 | 6,676 | 4,229 | 7,600 | 8,400 |
| EDUCATION & TRAINING | 1,379 | 1,293 | 3,155 | 6,800 | 6,800 |
| LICENSES & FEES | 1,720 | 1,987 | 2,011 | 3,000 | 3,000 |
| GENERAL SUPPLIES/MATERIALS | 14,906 | 18,141 | 13,823 | 12,500 | 13,700 |
| UTILITIES | 17,603 | 10,411 | 9,804 | 10,800 | 11,400 |
| GASOLINE | 21,967 | 16,871 | 19,833 | 22,000 | 24,000 |
| FOOD | 565 | 1,420 | 1,219 | 1,500 | 1,500 |
| BOOKS AND PERIODICALS | 47 | - | - | 400 | 400 |
| SUP/INV PURCHASED RESALE | 7,690,225 | 6,144,324 | 5,662,350 | 5,700,000 | 4,543,500 |
| SMALL EQUIPMENT | 11,791 | 10,062 | 16,562 | 28,500 | 27,100 |
| TECHNOLOGY EQUIPMENT | - | 747 | 114 | 5,400 | 7,400 |
| PUBLIC RELATIONS | 55,596 | 30,562 | 16,266 | - | - |
| UNIFORMS | 2,386 | 7,279 | 4,084 | 6,000 | 6,000 |
| UTILITY SUPPLY | 130,578 | 110,273 | 153,000 | 183,800 | 214,800 |
| PROTECTIVE CLOTHING | - | - | - | - | - |
| PRISONER MAINTENANCE | - | - | - | - | - |
| DEPRECIATION & AMORTIZATION | 263,730 | 268,055 | 270,296 | - | - |
| BAD DEBT | 29,503 | 45,265 | 96,030 | - | - |
| **TOTAL OPERATING EXPENDITURES** | **8,373,967** | **6,779,922** | **6,378,856** | **6,117,600** | **4,976,000** |
| **CAPITAL OUTLAY** | | | | | |
| LAND & IMPROVEMENTS | - | - | - | - | - |
| BUILDINGS | - | - | - | - | - |
| INFRASTRUCTURE | - | - | - | 546,000 | 516,000 |
| MACHINERY & EQUIP | - | - | - | - | 8,000 |
| VEHICLES | - | - | - | - | 44,000 |
| FURNITURE AND FIXTURES | - | - | - | - | - |
| COMPUTERS | - | - | - | - | - |
| **TOTAL CAPITAL OUTLAY** | **-** | **-** | **-** | **546,000** | **568,000** |
| **DEBT SERVICE** | | | | | |
| PRINCIPAL | - | - | - | - | - |
| CAPITAL LEASE | - | - | - | 75,100 | 64,300 |
| INTEREST | 9,288 | 7,267 | 5,186 | 3,100 | 900 |
| **TOTAL DEBT SERVICE** | **9,288** | **7,267** | **5,186** | **78,200** | **65,200** |
| **ALLOCATION** | | | | | |
| INDIRECT COST ALLOCATION | 995,152 | 828,127 | 731,106 | 719,000 | 704,700 |
| INTERNAL FUNDS | 356,764 | 211,124 | 236,336 | 250,800 | 219,900 |
| **TOTAL ALLOCATION** | **1,351,916** | **1,039,251** | **967,442** | **969,800** | **924,600** |
| **TOTAL EXPENDITURES** | **10,301,488** | **8,380,163** | **7,844,708** | **8,211,300** | **7,012,600** |

# Gas Fund
## Positions

| Gas Department | Approved FY 2009 | Approved FY 2010 | Approved FY 2011 | Approved FY 2012 | Requested FY 2013 |
|---|---|---|---|---|---|
| Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Asst. | - | 1.00 | 1.00 | 1.00 | 1.00 |
| Foreman | - | 1.00 | 1.00 | 1.00 | 1.00 |
| Construction Supervisor | 1.00 | - | - | - | - |
| Crew Leaders | 4.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Service Technician | 2.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Lead Man/Operator | 2.00 | 4.00 | 4.00 | 4.00 | 3.00 |
| Laborers | 3.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Total | 13.00 | 12.00 | 12.00 | 12.00 | 11.00 |

# Gas Fund
## Debt Service

| | Balances 6/30/2012 | Principal | Interest | Total |
|---|---|---|---|---|
| **GAS DEPARTMENT** | | | | |
| 2008/2009 Equipment Financing | $ 64,228 | $ 64,228 | $ 856 | $ 65,084 |
| **Total GAS DEPARTMENT** | **$ 64,228** | **$ 64,228** | **$ 856** | **$ 65,084** |

# Gas Fund
## Capital Outlay

| Gas Fund | FY 2013 |
|---|---|
| Mimosa Street Relocation Road | 26,000 |
| CNG Quick Fill Station | 200,000 |
| Bankhead Hwy. Main Upgrade | 120,000 |
| Regulator Station Upgrades | 30,000 |
| Large Meter Replacements | 45,000 |
| Residential, Commercial & Industrial ERT Program | 35,000 |
| Glenwood Replacement Phase II | 60,000 |
| Pipe Trailer | 8,000 |
| Work Trucks (2) | 44,000 |
| **Total Gas Fund** | **$ 568,000** |

# Solid Waste Fund

# Solid Waste Fund

## Revenue, Expenditures And Other Sources and Uses Summary

| | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **REVENUE** | | | | | |
| Taxes | $ - | $ - | $ - | $ - | $ - |
| Franchise Fees | - | - | - | - | - |
| License and Permits | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Charges for Service | - | - | - | - | - |
| Fines and Forfeitures | - | - | - | - | - |
| Interest | - | - | - | - | - |
| Contributions | - | - | - | - | - |
| Miscellaneous and Other | - | - | - | - | - |
| Indirect Cost Allocation | - | - | - | - | - |
| Water and Sewer Charges | - | - | - | - | - |
| Environmental Protection Charges | - | - | - | - | - |
| Gas Charges | - | - | - | - | - |
| Tap -On Fees | - | - | - | - | - |
| Solid Waste Charges | 1,094,081 | 1,057,711 | 1,131,962 | 1,116,000 | 948,000 |
| Penalties and Interest | 22,370 | 23,413 | 27,833 | 26,000 | 26,400 |
| Special Facility Charges | - | - | - | - | - |
| Broadband Charges | - | - | - | - | - |
| Internal Service Funds | - | - | - | - | - |
| **TOTAL REVENUE** | **1,116,451** | **1,081,124** | **1,159,795** | **1,142,000** | **974,400** |
| **OPERATING EXPENDITURES** | | | | | |
| General Government | - | - | - | - | - |
| Judicial | - | - | - | - | - |
| Public Safety - Police | - | - | - | - | - |
| Public Safety - Fire | - | - | - | - | - |
| Public Works | - | - | - | - | - |
| Recreation | - | - | - | - | - |
| Housing & Development | - | - | - | - | - |
| Water and Sewer | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - |
| Gas | - | - | - | - | - |
| Solid Waste | 938,693 | 946,598 | 974,134 | 967,500 | 683,100 |
| Broadband | - | - | - | - | - |
| Special Facility | - | - | - | - | - |
| Internal Service | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **938,693** | **946,598** | **974,134** | **967,500** | **683,100** |
| **OTHER SOURCES AND (USES)** | | | | | |
| Debt Service | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Proceeds From Sale of Assets | - | - | - | - | - |
| Proceeds From Rate Increase | - | - | - | - | - |
| Issuance of Debt Instruments | - | - | - | - | - |
| Transfers In | - | - | - | - | - |
| Transfers Out | (174,900) | (131,706) | (356,300) | (174,500) | (291,300) |
| **TOTAL OTHER SOURCES AND (USES)** | **(174,900)** | **(131,706)** | **(356,300)** | **(174,500)** | **(291,300)** |
| **EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES** | **$ 2,858** | **$ 2,820** | **$ (170,638)** | **$ -** | **$ -** |

# Solid Waste Fund

## Revenues

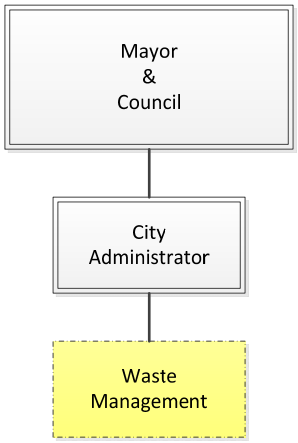
The primary source of revenue is based on fixed monthly charges for solid waste collection.

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 2013 Budget the residential and commercial carts.

| SOLID WASTE COLLECTION FEES | RATES EFFECTIVE JULY 1, 2010 |
|---|---|
| RESIDENTIAL CART* | $ 15.00 |
| COMMERCIAL CART* | 16.00 |

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

# Solid Waste Fund
## Expenditures




### Statement of Purpose

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

### Program Objectives

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

### Capital Outlay

No capital expenditures have been budgeted for this fund.

| EXPENDITURES | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 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 | 923,533 | 928,663 | 950,736 | 948,000 | 660,000 |
| TECHNICAL | - | - | - | - | - |
| CLEANING SERVICES | - | - | - | - | - |
| LAND FILL FEES | - | - | - | - | - |
| FLEET MAINTENANCE | - | - | - | - | - |
| GENERAL REPAIRS & MAINT. | - | - | - | - | - |
| VEHICLE & EQUIPMENT - REPAIRS & MAINT. | - | - | - | - | - |
| RENTAL OF LAND & BUILDINGS | - | - | - | - | - |
| RENTAL OF EQUIPMENT | - | - | - | - | - |
| INS, OTHER THAN EMP BENEFIT | - | - | - | - | - |
| COMMUNICATIONS | - | - | - | - | - |
| ADVERTISING | - | - | 152 | - | - |
| 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 | 2,884 | 6,368 | 10,468 | - | - |
| **TOTAL OPERATING EXPENDITURES** | **926,417** | **935,032** | **961,356** | **948,000** | **660,000** |
| **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 | 1,186 | 1,143 | 1,191 | 7,800 | 6,400 |
| INTERNAL FUNDS | 11,090 | 10,424 | 11,587 | 11,700 | 16,700 |
| **TOTAL ALLOCATION** | **12,276** | **11,567** | **12,777** | **19,500** | **23,100** |
| **TOTAL EXPENDITURES** | **938,693** | **946,598** | **974,134** | **967,500** | **683,100** |


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

# Special Facilities Fund

# Special Facilities Fund

## Revenue, Expenditures And Other Sources and Uses Summary

| | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **REVENUE** | | | | | |
| Taxes | $ - | $ - | $ - | $ - | $ - |
| Franchise Fees | - | - | - | - | - |
| License and Permits | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Charges for Service | - | - | - | - | - |
| Fines and Forfeitures | - | - | - | - | - |
| Interest | - | - | - | - | - |
| Contributions | 1,000 | - | 1,600 | - | - |
| Miscellaneous and Other | 648 | 715 | 306 | - | - |
| Indirect Cost Allocation | - | - | - | - | - |
| Water and Sewer Charges | - | - | - | - | - |
| Environmental Protection Charges | - | - | - | - | - |
| Gas Charges | - | - | - | - | - |
| Tap -On Fees | - | - | - | - | - |
| Solid Waste Charges | - | - | - | - | - |
| Penalties and Interest | - | - | - | - | - |
| Special Facility Charges | 125,630 | 116,613 | 93,385 | 107,000 | 92,000 |
| Broadband Charges | - | - | - | - | - |
| Internal Service Funds | - | - | - | - | - |
| **TOTAL REVENUE** | **127,278** | **117,328** | **95,292** | **107,000** | **92,000** |
| **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 | 601,630 | 596,742 | 619,951 | 331,800 | 319,700 |
| Internal Service | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **601,630** | **596,742** | **619,951** | **331,800** | **319,700** |
| **OTHER SOURCES AND (USES)** | | | | | |
| Debt Service | - | - | - | - | - |
| Capital Outlay | - | - | - | (16,500) | - |
| Proceeds From Sale of Assets | - | - | - | - | - |
| Proceeds From Rate Increase | - | - | - | - | - |
| Issuance of Debt Instruments | - | - | - | 16,500 | - |
| Transfers In | 410,570 | 339,583 | 419,300 | 224,800 | 227,700 |
| Transfers Out | - | - | - | - | - |
| **TOTAL OTHER SOURCES AND (USES)** | **410,570** | **339,583** | **419,300** | **224,800** | **227,700** |
| **EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES** | **$ (63,782)** | **$ (139,831)** | **$ (105,359)** | **$ -** | **$ -** |

# Special Facilities Fund
## Revenues

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

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

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



**Winder Community Center**

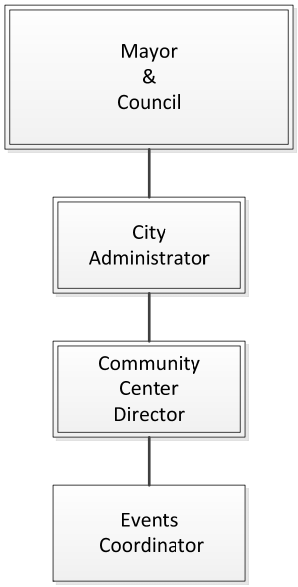


**Cultural Arts Facility's Theater**

# Special Facilities Fund
## Expenditures

| EXPENDITURES | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **SALARIES** | | | | | |
| REGULAR SALARIES | $ 158,831 | $ 155,460 | $ 129,370 | $ 137,200 | $ 129,900 |
| OVERTIME | 291 | 1,531 | 450 | 400 | 400 |
| **TOTAL SALARIES** | **159,122** | **156,991** | **129,820** | **137,600** | **130,300** |
| **BENEFITS** | | | | | |
| GROUP INSURANCE | 20,410 | 21,138 | 18,021 | 17,000 | 22,000 |
| SOCIAL SECURITY (FICA) CONTRIBUTIONS | 9,512 | 9,145 | 7,873 | 8,200 | 7,800 |
| MEDICARE | 2,224 | 2,139 | 1,841 | 1,900 | 1,800 |
| RETIREMENT CONTRIBUTION | 14,130 | 21,768 | 24,175 | - | - |
| TUITION REIMBURSEMENTS | - | - | - | - | - |
| WORKERS' COMPENSATION | 2,840 | 2,915 | 1,505 | - | - |
| OTHER EMPLOYEE BENEFITS | 505 | 2,091 | 2,838 | 2,000 | 2,000 |
| **TOTAL BENEFITS** | **49,621** | **59,197** | **56,253** | **29,100** | **33,600** |
| **TOTAL PERSONAL SERVICES** | **208,744** | **216,188** | **186,073** | **166,700** | **163,900** |
| **OPERATING EXPENDITURES** | | | | | |
| PROFESSIONAL | 5,801 | - | 300 | 9,500 | 9,500 |
| TECHNICAL | 400 | 1,525 | 3,924 | 2,000 | 2,500 |
| CLEANING SERVICES | 418 | 2,862 | 10,230 | - | - |
| LAND FILL FEES | - | - | - | - | - |
| FLEET MAINTENANCE | - | - | - | - | - |
| GENERAL REPAIRS & MAINT. | 33,334 | 31,069 | 45,164 | 400 | - |
| VEHICLE & EQUIPMENT - REPAIRS & MAINT. | 1,320 | - | - | 1,500 | 1,500 |
| RENTAL OF LAND & BUILDINGS | - | - | - | - | - |
| RENTAL OF EQUIPMENT | 272 | 108 | 853 | 2,400 | 2,400 |
| INS, OTHER THAN EMP BENEFIT | 8,035 | 5,394 | 5,696 | - | - |
| COMMUNICATIONS | 1,178 | 1,224 | 1,178 | 1,300 | 1,200 |
| ADVERTISING | 3,591 | 4,548 | 6,684 | 5,500 | 7,000 |
| PRINTING & BINDING | - | 475 | - | 1,000 | 1,000 |
| TRAVEL | 306 | - | - | - | 200 |
| DUES & FEES | 450 | 218 | 1,520 | 500 | 700 |
| EDUCATION & TRAINING | - | - | - | - | - |
| LICENSES & FEES | - | - | - | - | - |
| GENERAL SUPPLIES/MATERIALS | 12,156 | 10,088 | 8,532 | 25,000 | 21,000 |
| UTILITIES | 115,130 | 112,644 | 128,516 | 45,400 | 42,400 |
| GASOLINE | - | - | - | - | - |
| FOOD | 301 | - | - | - | - |
| BOOKS AND PERIODICALS | - | - | - | - | - |
| SUP/INV PURCHASED RESALE | - | - | - | - | - |
| SMALL EQUIPMENT | - | 431 | 6,021 | 200 | 200 |
| TECHNOLOGY EQUIPMENT | 3,012 | 1,163 | 7,820 | 5,000 | 5,000 |
| PUBLIC RELATIONS | - | - | - | - | - |
| UNIFORMS | 3,177 | 3,484 | 3,639 | 3,700 | 4,100 |
| UTILITY SUPPLY | - | - | - | - | - |
| PROTECTIVE CLOTHING | - | - | - | - | - |
| PRISONER MAINTENANCE | - | - | - | - | - |
| DEPRECIATION & AMORTIZATION | 145,887 | 146,352 | 145,982 | - | - |
| BAD DEBT | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **334,767** | **321,584** | **376,059** | **103,400** | **98,700** |
| **CAPITAL OUTLAY** | | | | | |
| LAND & IMPROVEMENTS | - | - | - | - | - |
| BUILDINGS | - | - | - | - | - |
| INFRASTRUCTURE | - | - | - | - | - |
| MACHINERY & EQUIP | - | - | - | 16,500 | - |
| VEHICLES | - | - | - | - | - |
| FURNITURE AND FIXTURES | - | - | - | - | - |
| COMPUTERS | - | - | - | - | - |
| **TOTAL CAPITAL OUTLAY** | **-** | **-** | **-** | **16,500** | **-** |
| **DEBT SERVICE** | | | | | |
| PRINCIPAL | - | - | - | - | - |
| CAPITAL LEASE | - | - | - | - | - |
| INTEREST | - | - | - | - | - |
| **TOTAL DEBT SERVICE** | **-** | **-** | **-** | **-** | **-** |
| **ALLOCATION** | | | | | |
| INDIRECT COST ALLOCATION | 58,119 | 58,970 | 57,819 | 61,700 | 57,100 |
| INTERNAL FUNDS | - | - | - | - | - |
| **TOTAL ALLOCATION** | **58,119** | **58,970** | **57,819** | **61,700** | **57,100** |
| **TOTAL EXPENDITURES** | **601,630** | **596,742** | **619,951** | **348,300** | **319,700** |

# Special Facilities Fund
## Community Center




### Statement of Purpose

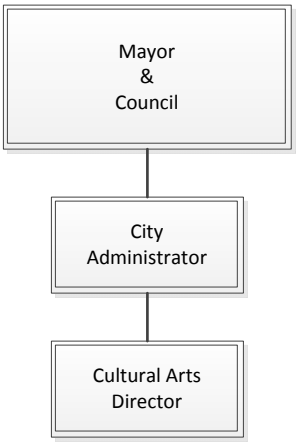
The Community Center is available for rent by the general public, non-profit organization, and businesses. The Community Center can host a variety of events ranging from seminars, fundraisers, banquets, and large scale weddings. The Pavilion and Jug Tavern Park are also available for rental needs. Our 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 | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **SALARIES** | | | | | |
| REGULAR SALARIES | $ 82,382 | $ 78,299 | $ 73,473 | $ 82,100 | $ 73,300 |
| OVERTIME | 200 | 1,518 | 450 | 400 | 400 |
| **TOTAL SALARIES** | **82,583** | **79,818** | **73,923** | **82,500** | **73,700** |
| **BENEFITS** | | | | | |
| GROUP INSURANCE | 15,637 | 16,440 | 17,678 | 16,600 | 21,600 |
| SOCIAL SECURITY (FICA) CONTRIBUTIONS | 4,772 | 4,526 | 4,382 | 4,800 | 4,300 |
| MEDICARE | 1,116 | 1,059 | 1,025 | 1,100 | 1,000 |
| RETIREMENT CONTRIBUTION | 7,986 | 10,254 | 12,908 | - | - |
| TUITION REIMBURSEMENTS | - | - | - | - | - |
| WORKERS' COMPENSATION | 2,141 | 2,095 | 1,081 | - | - |
| OTHER EMPLOYEE BENEFITS | 346 | 1,045 | 2,074 | 1,500 | 1,500 |
| **TOTAL BENEFITS** | **31,999** | **35,420** | **39,148** | **24,000** | **28,400** |
| **TOTAL PERSONAL SERVICES** | **114,582** | **115,238** | **113,071** | **106,500** | **102,100** |
| **OPERATING EXPENDITURES** | | | | | |
| PROFESSIONAL | - | - | - | - | - |
| TECHNICAL | - | - | 118 | - | - |
| CLEANING SERVICES | 418 | 2,862 | 942 | - | - |
| LAND FILL FEES | - | - | - | - | - |
| FLEET MAINTENANCE | - | - | - | - | - |
| GENERAL REPAIRS & MAINT. | 21,494 | 18,675 | 18,243 | 400 | - |
| VEHICLE & EQUIPMENT - REPAIRS & MAINT. | - | - | - | - | - |
| RENTAL OF LAND & BUILDINGS | - | - | - | - | - |
| RENTAL OF EQUIPMENT | 272 | 108 | 853 | 2,400 | 2,400 |
| INS, OTHER THAN EMP BENEFIT | 6,907 | 1,870 | 1,958 | - | - |
| COMMUNICATIONS | 578 | 612 | 589 | 700 | 600 |
| ADVERTISING | 653 | 2,347 | 2,244 | 2,000 | 2,000 |
| PRINTING & BINDING | - | - | - | 1,000 | 1,000 |
| TRAVEL | - | - | - | - | - |
| DUES & FEES | 305 | 153 | 155 | 200 | 200 |
| EDUCATION & TRAINING | - | - | - | - | - |
| LICENSES & FEES | - | - | - | - | - |
| GENERAL SUPPLIES/MATERIALS | 9,505 | 7,738 | 4,448 | 20,000 | 16,000 |
| UTILITIES | 40,040 | 37,664 | 43,421 | 3,000 | - |
| GASOLINE | - | - | - | - | - |
| FOOD | 145 | - | - | - | - |
| BOOKS AND PERIODICALS | - | - | - | - | - |
| SUP/INV PURCHASED RESALE | - | - | - | - | - |
| SMALL EQUIPMENT | - | 431 | 4,344 | - | - |
| TECHNOLOGY EQUIPMENT | 1,917 | - | 192 | - | - |
| PUBLIC RELATIONS | - | - | - | - | - |
| UNIFORMS | 3,177 | 3,484 | 3,639 | 3,500 | 3,900 |
| UTILITY SUPPLY | - | - | - | - | - |
| PROTECTIVE CLOTHING | - | - | - | - | - |
| PRISONER MAINTENANCE | - | - | - | - | - |
| DEPRECIATION & AMORTIZATION | 53,208 | 53,487 | 54,044 | - | - |
| BAD DEBT | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **138,618** | **129,430** | **135,190** | **33,200** | **26,100** |
| **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 | 27,075 | 26,829 | 25,539 | 39,100 | 33,600 |
| INTERNAL FUNDS | - | - | - | - | - |
| **TOTAL ALLOCATION** | **27,075** | **26,829** | **25,539** | **39,100** | **33,600** |
| **TOTAL EXPENDITURES** | **280,275** | **271,497** | **273,799** | **178,800** | **161,800** |

# 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 | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **SALARIES** | | | | | |
| REGULAR SALARIES | $ 76,449 | $ 77,161 | $ 55,897 | $ 55,100 | $ 56,600 |
| OVERTIME | 91 | 12 | - | - | - |
| **TOTAL SALARIES** | **76,539** | **77,174** | **55,897** | **55,100** | **56,600** |
| **BENEFITS** | | | | | |
| GROUP INSURANCE | 4,773 | 4,697 | 344 | 400 | 400 |
| SOCIAL SECURITY (FICA) CONTRIBUTIONS | 4,740 | 4,619 | 3,491 | 3,400 | 3,500 |
| MEDICARE | 1,108 | 1,081 | 816 | 800 | 800 |
| RETIREMENT CONTRIBUTION | 6,143 | 11,514 | 11,266 | - | - |
| TUITION REIMBURSEMENTS | - | - | - | - | - |
| WORKERS' COMPENSATION | 699 | 820 | 423 | - | - |
| OTHER EMPLOYEE BENEFITS | 159 | 1,045 | 764 | 500 | 500 |
| **TOTAL BENEFITS** | **17,622** | **23,777** | **17,105** | **5,100** | **5,200** |
| **TOTAL PERSONAL SERVICES** | **94,162** | **100,950** | **73,002** | **60,200** | **61,800** |
| **OPERATING EXPENDITURES** | | | | | |
| PROFESSIONAL | 5,801 | - | 300 | 9,500 | 9,500 |
| TECHNICAL | 400 | 1,525 | 3,806 | 2,000 | 2,500 |
| CLEANING SERVICES | - | - | 9,288 | - | - |
| LAND FILL FEES | - | - | - | - | - |
| FLEET MAINTENANCE | - | - | - | - | - |
| GENERAL REPAIRS & MAINT. | 6,670 | 5,803 | 9,781 | - | - |
| VEHICLE & EQUIPMENT - REPAIRS & MAINT. | 16 | - | - | 1,500 | 1,500 |
| RENTAL OF LAND & BUILDINGS | - | - | - | - | - |
| RENTAL OF EQUIPMENT | - | - | - | - | - |
| INS, OTHER THAN EMP BENEFIT | 591 | 1,870 | 1,958 | - | - |
| COMMUNICATIONS | 601 | 612 | 589 | 600 | 600 |
| ADVERTISING | 2,938 | 2,200 | 4,440 | 3,500 | 5,000 |
| PRINTING & BINDING | - | 475 | - | - | - |
| TRAVEL | 306 | - | - | - | 200 |
| DUES & FEES | 73 | 65 | 115 | 300 | 500 |
| EDUCATION & TRAINING | - | - | - | - | - |
| LICENSES & FEES | - | - | - | - | - |
| GENERAL SUPPLIES/MATERIALS | 2,651 | 2,350 | 4,084 | 5,000 | 5,000 |
| UTILITIES | 29,900 | 28,571 | 33,614 | - | - |
| GASOLINE | - | - | - | - | - |
| FOOD | 156 | - | - | - | - |
| BOOKS AND PERIODICALS | - | - | - | - | - |
| SUP/INV PURCHASED RESALE | - | - | - | - | - |
| SMALL EQUIPMENT | - | - | 1,677 | 200 | 200 |
| TECHNOLOGY EQUIPMENT | 1,094 | 1,163 | 7,628 | 5,000 | 5,000 |
| PUBLIC RELATIONS | - | - | - | - | - |
| UNIFORMS | - | - | - | 200 | 200 |
| UTILITY SUPPLY | - | - | - | - | - |
| PROTECTIVE CLOTHING | - | - | - | - | - |
| PRISONER MAINTENANCE | - | - | - | - | - |
| DEPRECIATION & AMORTIZATION | 61,680 | 61,866 | 62,238 | - | - |
| BAD DEBT | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **112,877** | **106,500** | **139,518** | **27,800** | **30,200** |
| **CAPITAL OUTLAY** | | | | | |
| LAND & IMPROVEMENTS | - | - | - | - | - |
| BUILDINGS | - | - | - | - | - |
| INFRASTRUCTURE | - | - | - | - | - |
| MACHINERY & EQUIP | - | - | - | 16,500 | - |
| VEHICLES | - | - | - | - | - |
| FURNITURE AND FIXTURES | - | - | - | - | - |
| COMPUTERS | - | - | - | - | - |
| **TOTAL CAPITAL OUTLAY** | **-** | **-** | **-** | **16,500** | **-** |
| **DEBT SERVICE** | | | | | |
| PRINCIPAL | - | - | - | - | - |
| CAPITAL LEASE | - | - | - | - | - |
| INTEREST | - | - | - | - | - |
| **TOTAL DEBT SERVICE** | **-** | **-** | **-** | **-** | **-** |
| **ALLOCATION** | | | | | |
| INDIRECT COST ALLOCATION | 22,139 | 22,748 | 21,866 | 19,100 | 19,400 |
| INTERNAL FUNDS | - | - | - | - | - |
| **TOTAL ALLOCATION** | **22,139** | **22,748** | **21,866** | **19,100** | **19,400** |
| **TOTAL EXPENDITURES** | **229,178** | **230,198** | **234,386** | **123,600** | **111,400** |

# Special Facilities Fund
## Educational Facilities

### Statement of Purpose

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

| EXPENDITURES | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 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 | - | - | - | - | - |
| CLEANING SERVICES | - | - | - | - | - |
| LAND FILL FEES | - | - | - | - | - |
| FLEET MAINTENANCE | - | - | - | - | - |
| GENERAL REPAIRS & MAINT. | 5,170 | 6,592 | 17,140 | - | - |
| VEHICLE & EQUIPMENT - REPAIRS & MAINT. | 1,304 | - | - | - | - |
| RENTAL OF LAND & BUILDINGS | - | - | - | - | - |
| RENTAL OF EQUIPMENT | - | - | - | - | - |
| INS, OTHER THAN EMP BENEFIT | 537 | 1,654 | 1,780 | - | - |
| COMMUNICATIONS | - | - | - | - | - |
| ADVERTISING | - | - | - | - | - |
| PRINTING & BINDING | - | - | - | - | - |
| TRAVEL | - | - | - | - | - |
| DUES & FEES | 73 | - | 1,251 | - | - |
| EDUCATION & TRAINING | - | - | - | - | - |
| LICENSES & FEES | - | - | - | - | - |
| GENERAL SUPPLIES/MATERIALS | - | - | - | - | - |
| UTILITIES | 45,190 | 46,409 | 51,481 | 42,400 | 42,400 |
| GASOLINE | - | - | - | - | - |
| FOOD | - | - | - | - | - |
| BOOKS AND PERIODICALS | - | - | - | - | - |
| SUP/INV PURCHASED RESALE | - | - | - | - | - |
| SMALL EQUIPMENT | - | - | - | - | - |
| TECHNOLOGY EQUIPMENT | - | - | - | - | - |
| PUBLIC RELATIONS | - | - | - | - | - |
| UNIFORMS | - | - | - | - | - |
| UTILITY SUPPLY | - | - | - | - | - |
| PROTECTIVE CLOTHING | - | - | - | - | - |
| PRISONER MAINTENANCE | - | - | - | - | - |
| DEPRECIATION & AMORTIZATION | 30,999 | 30,999 | 29,700 | - | - |
| BAD DEBT | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **83,273** | **85,654** | **101,351** | **42,400** | **42,400** |
| **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 | 8,905 | 9,392 | 10,414 | 3,500 | 4,100 |
| INTERNAL FUNDS | - | - | - | - | - |
| **TOTAL ALLOCATION** | **8,905** | **9,392** | **10,414** | **3,500** | **4,100** |
| **TOTAL EXPENDITURES** | **92,177** | **95,046** | **111,766** | **45,900** | **46,500** |

# Special Facilities Fund
## Positions by Department

| Community Center | Approved FY 2009 | Approved FY 2010 | Approved FY 2011 | Approved FY 2012 | Requested FY 2013 |
|---|---|---|---|---|---|
| Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Events Coordinator/Supervisor | 0.75 | 1.00 | 1.00 | 1.00 | 1.00 |
| Event Staff | 1.50 | 0.50 | 0.50 | 0.63 | - |
| Total | 3.25 | 2.50 | 2.50 | 2.63 | 2.00 |
| **Cultural Arts** | | | | | |
| Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Service Worker/Housekeeping | 1.00 | 1.00 | 1.00 | - | - |
| Total | 2.00 | 2.00 | 2.00 | 1.00 | 1.00 |
| **Total Special Facility Fund** | 5.25 | 4.50 | 4.50 | 3.63 | 3.00 |

# Special Facilities Fund

## Capital Outlay

No capital expenditures have been budgeted for this fund.


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

# Utility Service Fund

# Utility Service Fund

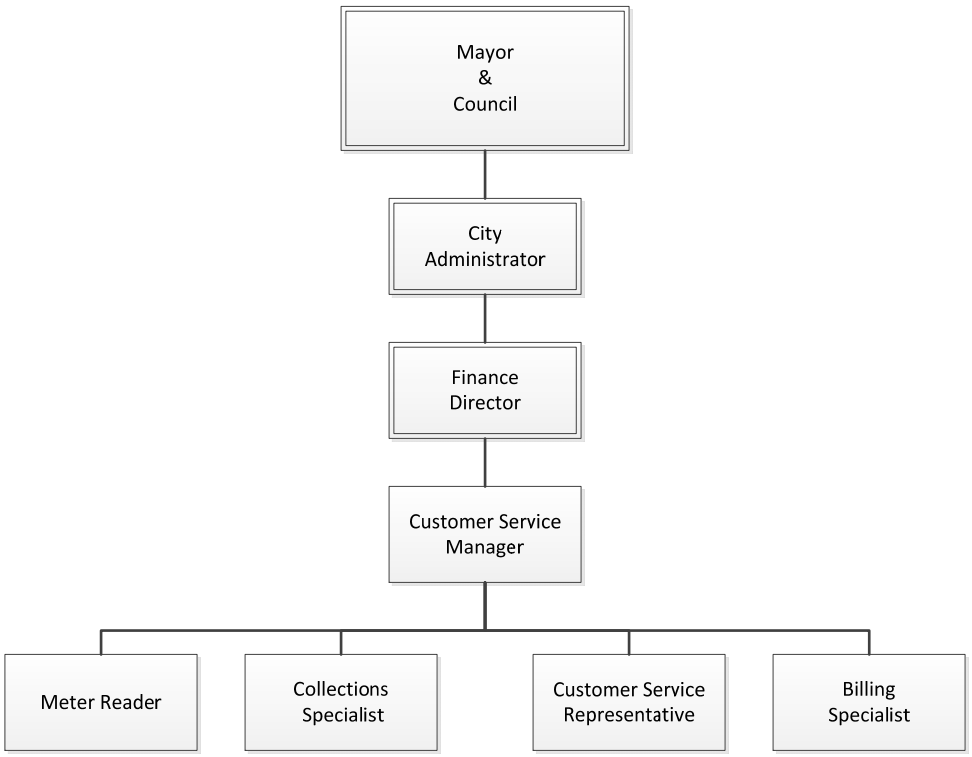
## Revenue, Expenditures And Other Sources and Uses Summary

| | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **REVENUE** | | | | | |
| Taxes | $ - | $ - | $ - | $ - | $ - |
| Franchise Fees | - | - | - | - | - |
| License and Permits | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Charges for Service | - | - | - | - | - |
| Fines and Forfeitures | - | - | - | - | - |
| Interest | 153 | 1 | - | - | - |
| Contributions | - | - | - | - | - |
| Miscellaneous and Other | - | - | - | - | - |
| Indirect Cost Allocation | - | - | - | - | - |
| Water and Sewer Charges | - | - | - | - | - |
| Environmental Protection Charges | - | - | - | - | - |
| Gas Charges | - | - | - | - | - |
| Tap -On Fees | - | - | - | - | - |
| Solid Waste Charges | - | - | - | - | - |
| Penalties and Interest | - | - | - | - | - |
| Special Facility Charges | - | - | - | - | - |
| Broadband Charges | - | - | - | - | - |
| Internal Service Funds | 1,346,512 | 798,757 | 892,693 | 795,200 | 721,600 |
| **TOTAL REVENUE** | **1,346,665** | **798,758** | **892,693** | **795,200** | **721,600** |
| **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 | - | - | - | - | - |
| Internal Service | 1,345,134 | 857,560 | 891,842 | 782,300 | 710,800 |
| **TOTAL OPERATING EXPENDITURES** | **1,345,134** | **857,560** | **891,842** | **782,300** | **710,800** |
| **OTHER SOURCES AND (USES)** | | | | | |
| Debt Service | (1,531) | (1,198) | (855) | (12,900) | (10,800) |
| Capital Outlay | - | - | - | (14,400) | (14,400) |
| Proceeds From Sale of Assets | - | - | - | - | - |
| Proceeds From Rate Increase | - | - | - | - | - |
| Issuance of Debt Instruments | - | - | - | 14,400 | 14,400 |
| Transfers In | - | - | - | - | - |
| Transfers Out | - | - | - | - | - |
| **TOTAL OTHER SOURCES AND (USES)** | **(1,531)** | **(1,198)** | **(855)** | **(12,900)** | **(10,800)** |
| **EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES** | **$ (0)** | **$ (60,000)** | **$ (3)** | **$ -** | **$ -** |

# Utility Service Fund
## Revenues

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

# Utility Service Fund
## Utility Billing Operations




## Statement of Purpose

To provide accurate billing, meter reading, and courteous customer service for all of the City of Winder utilities. Also, to account for the debt service in the Utility Service Fund. This department was formerly used for all administration purposes of the Water and Sewer, Gas, and Fleet Maintenance management; however, the other administrative functions have been segregated back to the applicable funds.

## Program Objectives

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

| EXPENDITURES | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **SALARIES** | | | | | |
| REGULAR SALARIES | $ 717,196 | $ 383,716 | $ 390,109 | $ 393,800 | $ 328,000 |
| OVERTIME | 17,208 | 10,809 | 10,047 | 18,400 | 10,500 |
| **TOTAL SALARIES** | **734,404** | **394,525** | **400,157** | **412,200** | **338,500** |
| **BENEFITS** | | | | | |
| GROUP INSURANCE | 136,340 | 79,650 | 85,388 | 92,300 | 83,400 |
| SOCIAL SECURITY (FICA) CONTRIBUTIONS | 43,703 | 22,639 | 23,744 | 25,600 | 21,000 |
| MEDICARE | 10,220 | 5,294 | 5,553 | 6,000 | 4,900 |
| RETIREMENT CONTRIBUTION | 94,229 | 59,544 | 77,321 | - | - |
| TUITION REIMBURSEMENTS | - | - | - | - | - |
| WORKERS' COMPENSATION | 16,980 | 18,564 | 4,561 | - | - |
| OTHER EMPLOYEE BENEFITS | 33,819 | 3,489 | 5,701 | 5,800 | 5,800 |
| **TOTAL BENEFITS** | **335,290** | **189,180** | **202,269** | **129,700** | **115,100** |
| **TOTAL PERSONAL SERVICES** | **1,069,694** | **583,706** | **602,425** | **541,900** | **453,600** |
| **OPERATING EXPENDITURES** | | | | | |
| PROFESSIONAL | - | - | - | - | 120,000 |
| TECHNICAL | 13,795 | 40,597 | 66,418 | 68,400 | 68,400 |
| CLEANING SERVICES | 210 | 32 | - | - | 500 |
| LAND FILL FEES | - | - | - | - | - |
| FLEET MAINTENANCE | 29,678 | 30,603 | 20,291 | 20,000 | 10,000 |
| GENERAL REPAIRS & MAINT. | 470 | 982 | 195 | - | - |
| VEHICLE & EQUIPMENT - REPAIRS & MAINT. | 208 | - | 500 | - | - |
| RENTAL OF LAND & BUILDINGS | - | - | - | - | - |
| RENTAL OF EQUIPMENT | 12,186 | 10,084 | 9,072 | 9,100 | 3,900 |
| INS, OTHER THAN EMP BENEFIT | 35,315 | 23,672 | 5,304 | - | - |
| COMMUNICATIONS | 60,650 | 68,200 | 67,622 | 72,600 | 2,000 |
| ADVERTISING | 130 | 118 | 1,464 | 100 | - |
| PRINTING & BINDING | - | - | - | - | - |
| TRAVEL | 117 | 32 | - | - | 1,600 |
| DUES & FEES | 22,587 | 15,494 | 15,990 | 15,800 | 17,900 |
| EDUCATION & TRAINING | 2,521 | - | - | - | 1,000 |
| LICENSES & FEES | - | - | - | - | - |
| GENERAL SUPPLIES/MATERIALS | 27,548 | 19,127 | 19,781 | 22,400 | 5,000 |
| UTILITIES | 282 | 273 | - | - | - |
| GASOLINE | 20,999 | 18,233 | 17,455 | 22,000 | 20,000 |
| FOOD | 27 | - | - | - | - |
| BOOKS AND PERIODICALS | - | - | - | - | - |
| SUP/INV PURCHASED RESALE | - | - | - | - | - |
| SMALL EQUIPMENT | 3,143 | 1,420 | 5,751 | 2,100 | 2,100 |
| TECHNOLOGY EQUIPMENT | 6,038 | 1,023 | 13,902 | 4,400 | 3,200 |
| PUBLIC RELATIONS | - | - | - | - | - |
| UNIFORMS | 1,834 | 1,471 | 1,601 | 3,500 | 1,600 |
| UTILITY SUPPLY | - | - | 757 | - | - |
| PROTECTIVE CLOTHING | - | - | - | - | - |
| PRISONER MAINTENANCE | - | - | - | - | - |
| DEPRECIATION & AMORTIZATION | 37,703 | 42,494 | 43,311 | - | - |
| BAD DEBT | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **275,439** | **273,855** | **289,416** | **240,400** | **257,200** |
| **CAPITAL OUTLAY** | | | | | |
| LAND & IMPROVEMENTS | - | - | - | - | - |
| BUILDINGS | - | - | - | - | - |
| INFRASTRUCTURE | - | - | - | - | - |
| MACHINERY & EQUIP | - | - | - | 5,100 | 5,100 |
| VEHICLES | - | - | - | - | - |
| FURNITURE AND FIXTURES | - | - | - | - | - |
| COMPUTERS | - | - | - | 9,300 | 9,300 |
| **TOTAL CAPITAL OUTLAY** | **-** | **-** | **-** | **14,400** | **14,400** |
| **DEBT SERVICE** | | | | | |
| PRINCIPAL | - | - | - | - | - |
| CAPITAL LEASE | - | - | - | 12,400 | 10,600 |
| INTEREST | 1,531 | 1,198 | 855 | 500 | 200 |
| **TOTAL DEBT SERVICE** | **1,531** | **1,198** | **855** | **12,900** | **10,800** |
| **ALLOCATION** | | | | | |
| INDIRECT COST ALLOCATION | (1,346,512) | (189,736) | (261,463) | 107,400 | 77,100 |
| INTERNAL FUNDS | - | (609,021) | (631,230) | (902,600) | (798,700) |
| **TOTAL ALLOCATION** | **(1,346,512)** | **(798,757)** | **(892,693)** | **(795,200)** | **(721,600)** |
| **TOTAL EXPENDITURES** | **153** | **60,001** | **3** | **14,400** | **14,400** |

# Utility Service Fund
## Positions

| Utility Billing | Approved FY 2009 | Approved FY 2010 | Approved FY 2011 | Approved FY 2012 | Requested FY 2013 |
|---|---|---|---|---|---|
| Director | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Customer Service Manager | - | - | - | - | 1.00 |
| Billing Specialist | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Customer Service Representative | 6.00 | 5.00 | 5.00 | 4.00 | 3.00 |
| Collections Specialist | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Meter Readers | 4.00 | 4.00 | 4.00 | 4.00 | 2.00 |
| Total | 13.00 | 12.00 | 12.00 | 11.00 | 8.00 |
| | | | | | |
| **Utility Administration** | | | | | |
| Director | 1.00 | - | - | - | - |
| Utility Program Coordinator | 1.00 | - | - | - | - |
| Administrative Assistant | 3.00 | - | - | - | - |
| Customer Service Representative | 1.00 | - | - | - | - |
| Locator | 2.00 | - | - | - | - |
| Engineer | 1.00 | - | - | - | - |
| GIS Tech | 1.00 | - | - | - | - |
| Total | 10.00 | - | - | - | - |
| | | | | | |
| **Total Utility Service Fund** | 23.00 | 12.00 | 12.00 | 11.00 | 8.00 |

# Utility Service Fund
## Debt Service

| | Balances 6/30/2012 | Principal | Interest | Total |
|---|---|---|---|---|
| **UTILITY SERVICE** | | | | |
| 2008/2009 Equipment Financing | $ 10,587 | $ 10,587 | $ 141 | $ 10,728 |
| **Total Utility Service** | **$ 10,587** | **$ 10,587** | **$ 141** | **$ 10,728** |

# Utility Service Fund
## Capital Outlay

| | FY 2013 |
|---|---|
| **Meter Readers** | |
| Super Raptor Radio Transceiver | $ 5,100 |
| Mobile Lite Collector | 9,300 |
| **Total Utility Service Fund** | **$ 14,400** |

# Fleet Maintenance Fund

# Fleet Maintenance Fund

## Revenue, Expenditures And Other Sources and Uses Summary

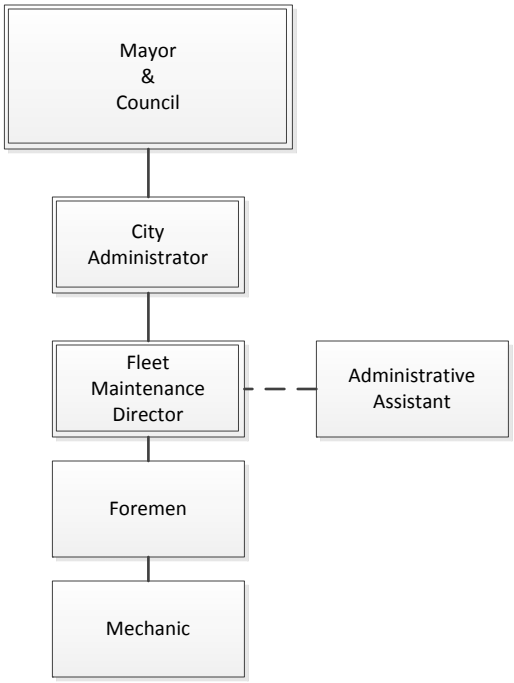
| | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **REVENUE** | | | | | |
| Taxes | $ - | $ - | $ - | $ - | $ - |
| Franchise Fees | - | - | - | - | - |
| License and Permits | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Charges for Service | - | - | - | - | - |
| Fines and Forfeitures | - | - | - | - | - |
| Interest | 61 | 0 | - | - | - |
| 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 | 349,553 | 308,066 | 310,442 | 331,900 | 296,700 |
| **TOTAL REVENUE** | **349,614** | **308,066** | **310,442** | **331,900** | **296,700** |
| **OPERATING EXPENDITURES** | | | | | |
| General Government | - | - | - | - | - |
| Judicial | - | - | - | - | - |
| Public Safety - Police | - | - | - | - | - |
| Public Safety - Fire | - | - | - | - | - |
| Public Works | - | - | - | - | - |
| Recreation | - | - | - | - | - |
| Housing & Development | - | - | - | - | - |
| Water and Sewer | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - |
| Gas | - | - | - | - | - |
| Solid Waste | - | - | - | - | - |
| Broadband | - | - | - | - | - |
| Special Facility | - | - | - | - | - |
| Internal Service | 349,001 | 307,587 | 310,101 | 326,700 | 292,300 |
| **TOTAL OPERATING EXPENDITURES** | **349,001** | **307,587** | **310,101** | **326,700** | **292,300** |
| **OTHER SOURCES AND (USES)** | | | | | |
| Debt Service | (612) | (479) | (342) | (5,200) | (4,400) |
| Capital Outlay | - | - | - | - | - |
| Proceeds From Sale of Assets | - | - | - | - | - |
| Proceeds From Rate Increase | - | - | - | - | - |
| Issuance of Debt Instruments | - | - | - | - | - |
| Transfers In | - | - | - | - | - |
| Transfers Out | - | - | - | - | - |
| **TOTAL OTHER SOURCES AND (USES)** | **(612)** | **(479)** | **(342)** | **(5,200)** | **(4,400)** |
| **EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES** | **$ 0** | **$ 0** | **$ (0)** | **$ -** | **$ -** |

# Fleet Maintenance Fund

## Revenues

The source of revenue for the Fleet Maintenance Fund comes from internal charges to the other city departments for repairs and maintenance performed on any vehicles and/or equipment owned by that department.

# Fleet Maintenance Fund




## Statement of Purpose

Maintain and repair vehicles and equipment, and provide support services to user departments.

Fleet personnel also manage the fuel for these vehicles and equipment; fabricate structures and accessories needed by other staff; purchase, license, and equip vehicles according to a replacement schedule; assure vehicles are properly equipped (chains, etc.) during inclement weather; and provide immediate roadside response in the event of emergencies.

## Program Objectives

1. Effective, efficient operation and maintenance of the City's fleet inventory and equipment.
2. Quality customer service.

## Capital Outlay

No capital expenditures have been budgeted for this fund.

| EXPENDITURES | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **SALARIES** | | | | | |
| REGULAR SALARIES | $ 159,251 | $ 140,986 | $ 134,545 | $ 150,400 | $ 147,600 |
| OVERTIME | 164 | 144 | 318 | 300 | 300 |
| **TOTAL SALARIES** | **159,415** | **141,130** | **134,863** | **150,700** | **147,900** |
| **BENEFITS** | | | | | |
| GROUP INSURANCE | 16,452 | 15,332 | 15,597 | 18,200 | 19,700 |
| SOCIAL SECURITY (FICA) CONTRIBUTIONS | 9,809 | 8,301 | 8,576 | 9,400 | 9,200 |
| MEDICARE | 2,294 | 1,941 | 2,005 | 2,200 | 2,200 |
| RETIREMENT CONTRIBUTION | 16,259 | 20,688 | 27,836 | - | - |
| TUITION REIMBURSEMENTS | - | - | - | - | - |
| WORKERS' COMPENSATION | 5,467 | 5,466 | 2,821 | - | - |
| OTHER EMPLOYEE BENEFITS | 162 | 1,568 | 1,653 | 1,600 | 1,600 |
| **TOTAL BENEFITS** | **50,442** | **53,297** | **58,488** | **31,400** | **32,700** |
| **TOTAL PERSONAL SERVICES** | **209,856** | **194,427** | **193,352** | **182,100** | **180,600** |
| **OPERATING EXPENDITURES** | | | | | |
| PROFESSIONAL | 800 | - | - | - | - |
| TECHNICAL | 970 | 800 | 918 | 1,000 | 1,000 |
| CLEANING SERVICES | - | - | - | - | - |
| LAND FILL FEES | - | - | - | - | - |
| FLEET MAINTENANCE | - | - | - | - | - |
| GENERAL REPAIRS & MAINT. | 4,104 | 338 | 982 | - | - |
| VEHICLE & EQUIPMENT - REPAIRS & MAINT. | 300 | 93 | 486 | 2,300 | 2,300 |
| RENTAL OF LAND & BUILDINGS | - | - | - | - | - |
| RENTAL OF EQUIPMENT | - | - | - | - | - |
| INS, OTHER THAN EMP BENEFIT | 11,239 | 7,683 | 8,007 | - | - |
| COMMUNICATIONS | 700 | 690 | 667 | 700 | 600 |
| ADVERTISING | - | - | - | - | - |
| PRINTING & BINDING | - | - | - | 200 | - |
| TRAVEL | - | - | - | 600 | - |
| DUES & FEES | - | - | - | - | - |
| EDUCATION & TRAINING | 100 | - | - | 2,500 | 2,500 |
| LICENSES & FEES | - | - | - | - | - |
| GENERAL SUPPLIES/MATERIALS | 94,823 | 78,714 | 79,003 | 90,800 | 90,800 |
| UTILITIES | 4,561 | 4,795 | 5,054 | - | - |
| GASOLINE | 2,618 | 1,888 | 3,017 | 3,200 | 4,000 |
| FOOD | - | - | 58 | 200 | 200 |
| BOOKS AND PERIODICALS | - | - | - | 1,000 | 2,000 |
| SUP/INV PURCHASED RESALE | - | - | - | - | - |
| SMALL EQUIPMENT | 70 | 946 | 799 | 2,000 | 4,000 |
| TECHNOLOGY EQUIPMENT | 2,296 | - | 68 | 1,600 | 1,600 |
| PUBLIC RELATIONS | - | - | - | - | - |
| UNIFORMS | 1,503 | 1,873 | 2,401 | 2,600 | 2,700 |
| UTILITY SUPPLY | - | - | - | - | - |
| PROTECTIVE CLOTHING | - | - | - | - | - |
| PRISONER MAINTENANCE | - | - | - | - | - |
| DEPRECIATION & AMORTIZATION | 15,060 | 15,339 | 15,289 | - | - |
| BAD DEBT | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **139,145** | **113,160** | **116,749** | **108,700** | **111,700** |
| **CAPITAL OUTLAY** | | | | | |
| LAND & IMPROVEMENTS | - | - | - | - | - |
| BUILDINGS | - | - | - | - | - |
| INFRASTRUCTURE | - | - | - | - | - |
| MACHINERY & EQUIP | - | - | - | - | - |
| VEHICLES | - | - | - | - | - |
| FURNITURE AND FIXTURES | - | - | - | - | - |
| COMPUTERS | - | - | - | - | - |
| **TOTAL CAPITAL OUTLAY** | **-** | **-** | **-** | **-** | **-** |
| **DEBT SERVICE** | | | | | |
| PRINCIPAL | - | - | - | - | - |
| CAPITAL LEASE | - | - | - | 5,000 | 4,300 |
| INTEREST | 612 | 479 | 342 | 200 | 100 |
| **TOTAL DEBT SERVICE** | **612** | **479** | **342** | **5,200** | **4,400** |
| **ALLOCATION** | | | | | |
| INDIRECT COST ALLOCATION | - | - | - | 35,900 | 35,400 |
| INTERNAL FUNDS | - | - | - | (35,900) | (35,400) |
| **TOTAL ALLOCATION** | **-** | **-** | **-** | **-** | **-** |
| **TOTAL EXPENDITURES** | **349,614** | **308,066** | **310,442** | **296,000** | **296,700** |

# Fleet Maintenance Fund
## Positions

| Fleet Maintenance Department | Approved FY 2009 | Approved FY 2010 | Approved FY 2011 | Approved FY 2012 | Requested FY 2013 |
|---|---|---|---|---|---|
| Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Customer Service | 1.00 | 1.00 | 1.00 | 0.67 | 0.67 |
| Foreman | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Mechanic | 3.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Total | 6.00 | 4.00 | 4.00 | 3.67 | 3.67 |

# Fleet Maintenance Fund
## Debt Service

| | Balances 6/30/2012 | Principal | Interest | Total |
|---|---|---|---|---|
| **FLEET MAINTENANCE** | | | | |
| 2008/2009 Equipment Financing | $ 4,235 | $ 4,235 | $ 56 | $ 4,291 |
| **Total Fleet Maintenance** | **$ 4,235** | **$ 4,235** | **$ 56** | **$ 4,291** |


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# Component Unit
# Downtown Development Authority

# Component Unit (DDA)

## Revenue, Expenditures And Other Sources and Uses Summary

| | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|
| **REVENUE** | | | | | |
| Taxes | $ - | $ - | $ - | $ - | $ - |
| Franchise Fees | - | - | - | - | - |
| License and Permits | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Charges for Service | - | - | - | - | - |
| Fines and Forfeitures | - | - | - | - | - |
| Interest | - | - | - | - | - |
| Contributions | 26,159 | 18,000 | 1,701 | 25,000 | 69,000 |
| Miscellaneous and Other | - | - | - | - | - |
| Indirect Cost Allocation | - | - | - | - | - |
| Water and Sewer Charges | - | - | - | - | - |
| Environmental Protection Charges | - | - | - | - | - |
| Gas Charges | - | - | - | - | - |
| Tap -On Fees | - | - | - | - | - |
| Solid Waste Charges | - | - | - | - | - |
| Penalties and Interest | - | - | - | - | - |
| Special Facility Charges | - | - | - | - | - |
| Broadband Charges | - | - | - | - | - |
| Internal Service Funds | - | - | - | - | - |
| **TOTAL REVENUE** | **26,159** | **18,000** | **1,701** | **25,000** | **69,000** |
| **OPERATING EXPENDITURES** | | | | | |
| General Government | - | - | - | - | - |
| Judicial | - | - | - | - | - |
| Public Safety - Police | - | - | - | - | - |
| Public Safety - Fire | - | - | - | - | - |
| Public Works | - | - | - | - | - |
| Recreation | - | - | - | - | - |
| Housing & Development | 50,039 | 15,963 | 2,676 | 25,000 | 69,000 |
| Water and Sewer | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - |
| Gas | - | - | - | - | - |
| Solid Waste | - | - | - | - | - |
| Broadband | - | - | - | - | - |
| Special Facility | - | - | - | - | - |
| Internal Service | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **50,039** | **15,963** | **2,676** | **25,000** | **69,000** |
| **OTHER SOURCES AND (USES)** | | | | | |
| Debt Service | - | - | - | 200,000 | - |
| Capital Outlay | - | - | - | (200,000) | - |
| Proceeds From Sale of Assets | - | - | - | - | - |
| Proceeds From Rate Increase | - | - | - | - | - |
| Issuance of Debt Instruments | - | - | - | - | - |
| Transfers In | - | - | - | - | - |
| Transfers Out | - | - | - | - | - |
| **TOTAL OTHER SOURCES AND (USES)** | **-** | **-** | **-** | **-** | **-** |
| **EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES** | **$ (23,880)** | **$ 2,037** | **$ (976)** | **$ -** | **$ -** |

# 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.

### Capital Outlay

No capital expenditures have been budgeted for this component unit.

| EXPENDITURES | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | 2011-2012 ORIGINAL BUDGET | 2012-2013 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 | - | - | - | 3,500 | 39,000 |
| TECHNICAL | - | - | - | - | - |
| CLEANING SERVICES | - | - | - | - | - |
| LAND FILL FEES | - | - | - | - | - |
| FLEET MAINTENANCE | - | - | - | - | - |
| GENERAL REPAIRS & MAINT. | 6,019 | 1,916 | 646 | - | 20,000 |
| VEHICLE & EQUIPMENT - REPAIRS & MAINT. | - | - | - | - | - |
| RENTAL OF LAND & BUILDINGS | - | - | - | - | - |
| RENTAL OF EQUIPMENT | - | - | - | - | - |
| INS, OTHER THAN EMP BENEFIT | - | - | - | - | - |
| COMMUNICATIONS | - | - | - | - | - |
| ADVERTISING | - | - | - | 5,000 | - |
| PRINTING & BINDING | - | - | - | 1,000 | - |
| TRAVEL | 359 | - | - | 1,000 | 2,500 |
| DUES & FEES | 32,509 | - | 125 | 500 | - |
| EDUCATION & TRAINING | 150 | - | - | - | 4,500 |
| LICENSES & FEES | - | - | - | - | - |
| GENERAL SUPPLIES/MATERIALS | 9,093 | 12,246 | 519 | 10,000 | 2,200 |
| UTILITIES | - | - | - | - | - |
| GASOLINE | - | - | - | - | - |
| FOOD | 938 | 830 | 415 | 4,000 | - |
| BOOKS AND PERIODICALS | - | - | - | - | - |
| SUP/INV PURCHASED RESALE | - | - | - | - | - |
| SMALL EQUIPMENT | - | - | - | - | - |
| TECHNOLOGY EQUIPMENT | - | - | - | - | 800 |
| PUBLIC RELATIONS | - | - | - | - | - |
| UNIFORMS | - | - | - | - | - |
| UTILITY SUPPLY | - | - | - | - | - |
| PROTECTIVE CLOTHING | - | - | - | - | - |
| PRISONER MAINTENANCE | - | - | - | - | - |
| DEPRECIATION & AMORTIZATION | 971 | 972 | 972 | - | - |
| BAD DEBT | - | - | - | - | - |
| **TOTAL OPERATING EXPENDITURES** | **50,039** | **15,963** | **2,676** | **25,000** | **69,000** |
| **CAPITAL OUTLAY** | | | | | |
| LAND & IMPROVEMENTS | - | - | - | - | - |
| BUILDINGS | - | - | - | 200,000 | - |
| INFRASTRUCTURE | - | - | - | - | - |
| MACHINERY & EQUIP | - | - | - | - | - |
| VEHICLES | - | - | - | - | - |
| FURNITURE AND FIXTURES | - | - | - | - | - |
| COMPUTERS | - | - | - | - | - |
| **TOTAL CAPITAL OUTLAY** | - | - | - | **200,000** | - |
| **DEBT SERVICE** | | | | | |
| PRINCIPAL | - | - | - | - | - |
| CAPITAL LEASE | - | - | - | - | - |
| INTEREST | - | - | - | - | - |
| **TOTAL DEBT SERVICE** | - | - | - | - | - |
| **ALLOCATION** | | | | | |
| INDIRECT COST ALLOCATION | - | - | - | - | - |
| INTERNAL FUNDS | - | - | - | - | - |
| **TOTAL ALLOCATION** | - | - | - | - | - |
| **TOTAL EXPENDITURES** | **50,039** | **15,963** | **2,676** | **225,000** | **69,000** |


WINDER, GEORGIA
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# 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 | All Other |
|---|---|---|---|---|---|
| 2002 | $ 236,581,395 | $ 131,303,510 | $ 69,180,088 | $ 2,154,461 | $ 33,943,336 |
| 2003 | 248,878,213 | 144,623,706 | 67,141,239 | 2,067,216 | 35,046,052 |
| 2004 | 303,857,107 | 191,458,252 | 69,999,671 | 3,072,732 | 39,326,452 |
| 2005 | 325,968,587 | 207,620,213 | 74,398,933 | 3,108,170 | 40,841,271 |
| 2006 | 353,228,843 | 223,000,014 | 83,933,556 | 3,076,393 | 43,218,880 |
| 2007 | 385,648,472 | 245,861,535 | 94,611,405 | 3,298,941 | 41,876,591 |
| 2008 | 406,481,717 | 261,671,803 | 97,286,043 | 2,869,842 | 44,654,029 |
| 2009 | 383,711,255 | 237,468,616 | 97,903,884 | 3,315,031 | 45,023,724 |
| 2010 | 350,013,348 | 218,833,561 | 87,686,428 | 3,157,112 | 40,336,247 |
| 2011 | 324,817,545 | 201,987,066 | 84,084,011 | 3,368,395 | 35,378,073 |

* Assessed Value is 40 percent per state law
**Includes Homestead Exemptions and Exempt Property
Current rates and values will be shown if available by publication date

Sources: Barrow County Tax Commissioner
Ga. Dept of Revenue
Note - Rates and values shown are those in effect at the end of each fiscal year

| Less Exempt Property** | Total Net Assessed Value | Total Direct Tax | Total Net Fair Market Value | Percentage Assessed Value To Fair Market Value |
|---|---|---|---|---|
| $ 40,622,708 | $195,958,687 | 0.00% | $ 489,896,718 | 40% |
| 43,712,029 | 205,166,184 | - | 512,915,460 | 40% |
| 44,786,497 | 259,070,610 | - | 647,676,525 | 40% |
| 45,555,879 | 280,412,708 | - | 701,031,770 | 40% |
| 45,615,571 | 307,613,272 | - | 769,033,180 | 40% |
| 50,335,464 | 335,313,008 | - | 838,282,520 | 40% |
| 50,877,550 | 355,604,167 | - | 889,010,418 | 40% |
| 42,624,458 | 341,086,797 | - | 852,716,993 | 40% |
| 37,538,166 | 312,475,182 | - | 781,187,955 | 40% |
| 39,461,871 | 285,355,674 | - | 713,389,185 | 40% |

# 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 |
|---|---|---|---|---|---|---|
| 2002 | - | 18.90 | 6.83 | 1.64 | 0.25 | 27.62 |
| 2003 | - | 18.90 | 6.77 | 1.64 | 0.25 | 27.56 |
| 2004 | - | 17.50 | 6.77 | 2.15 | 0.25 | 26.67 |
| 2005 | - | 17.50 | 9.82 | 2.15 | 0.25 | 29.72 |
| 2006 | - | 18.50 | 7.57 | 2.15 | 0.25 | 28.47 |
| 2007 | - | 18.50 | 7.19 | 2.15 | 0.25 | 28.09 |
| 2008 | - | 18.50 | 7.18 | 3.00 | 0.25 | 28.93 |
| 2009 | - | 18.50 | 7.18 | 3.00 | 0.25 | 28.93 |
| 2010 | - | 18.50 | 8.18 | 3.00 | 0.25 | 29.93 |
| 2011 | - | 18.50 | 8.71 | 3.00 | 0.25 | 30.46 |

Source: Ga. Department of Revenue

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

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

More current information will be added if available by publication date

# Statistical Information

## Demographic and Economic Statistics

### Last Ten Calendar Years

| Year of Levy | LOST 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 |
|---|---|---|---|---|---|---|---|
| 2002 | 0.2481% | $ 1,473,000 | 0.7519% | 1% | 1% | 4% | 7% |
| 2003 | 0.2141% | 1,432,000 | 0.7859% | 1% | 1% | 4% | 7% |
| 2004 | 0.2089% | 1,523,000 | 0.7911% | 1% | 1% | 4% | 7% |
| 2005 | 0.2040% | 1,665,800 | 0.7960% | 1% | 1% | 4% | 7% |
| 2006 | 0.1987% | 1,764,000 | 0.8013% | 1% | 1% | 4% | 7% |
| 2007 | 0.1937% | 1,866,200 | 0.8063% | 1% | 1% | 4% | 7% |
| 2008 | 0.1937% | 1,848,600 | 0.8063% | 1% | 1% | 4% | 7% |
| 2009 | 0.1937% | 1,476,156 | 0.8063% | 1% | 1% | 4% | 7% |
| 2010 | 0.1937% | 1,505,719 | 0.8063% | 1% | 1% | 4% | 7% |
| 2011 | 0.1937% | 1,535,228 | 0.8063% | 1% | 1% | 4% | 7% |

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

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

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

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

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

# Statistical Information

## Largest Water and Sewer Customers

### June 30, 2011 and Eight Years Prior

2011

| Customer | Product/Service | Total Billings | Percent of System Revenues |
|---|---|---|---|
| Stepan | Surfactant Mfg. | $ 910,848 | 7.25% |
| Harrison Poultry | Poultry Processing | 891,661 | 7.10% |
| Johns-Manville | Fiberglass Insulation | 471,662 | 3.75% |
| Rhodia | Surfactant Mfg. | 450,122 | 3.58% |
| Harrison Feed | Poultry Feed | 337,119 | 2.68% |
| Barrow County Govt | Public Safety Complex | 312,708 | 2.49% |
| Metro Corral | Restaurant | 179,972 | 1.43% |
| Mast Brothers | Tank Cleaning | 179,288 | 1.43% |
| Automated Packaging | Packaging | 164,738 | 1.31% |
| Wal-Mart | Retail | 160,816 | 1.28% |
| Total | | | 32.30% |

2003

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

Source: City of Winder Utility Billing Department

The earliest data readily available for statistical comparison is FY 2003

# Statistical Information

## Largest Natural Gas System Customers

### June 30, 2011 and Eight Years Prior

2011

| Customer | Product/Service | | Total Billings | Percent of System Revenues |
|---|---|---|---|---|
| Johns-Manville | Fiberglass Insulation | $ | 1,465,947 | 16.16% |
| Stepan | Surfactant Mfg. | | 956,345 | 10.54% |
| Rhodia | Surfactant Mfg. | | 523,028 | 5.77% |
| Harrison Poultry | Poultry Processing | | 445,384 | 4.91% |
| Harrison Feed Mill | Poultry Feed | | 337,119 | 3.72% |
| Barrow County Govt | Public Safety Complex | | 156,354 | 1.72% |
| Metro Corral | Restaurant | | 89,986 | 0.99% |
| Mast Tank Cleaning | Tanker Truck Wash | | 89,644 | 0.99% |
| Harrison Hatchery | Poultry | | 80,754 | 0.89% |
| Wal Mart | Retail Goods | | 80,408 | 0.89% |
| Total | | | | 46.58% |

2003

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

Source: City of Winder Utility Billing Department

The earliest data readily available for statistical comparison is FY 2003

# Statement of Financial Policies

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

## Budget Policy

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

## Revenue Policy

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

## Investment Policy

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

## Accounting, Auditing and Financial Reporting Policy

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

## Debt Policy

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

# Glossary of Terms

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

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

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

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

**Budget Officer**
City Administrator.

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

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

**Capital Outlay**
City policy requires the use of capital outlay for capital items with a cost of $5,000 or more. It also allows, but doesn't require, the use of capital outlay for capital items that cost less than $5,000.

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

**Comprehensive Annual Financial Report (CAFR)**
The annual audited results of the City's financial position and activity.

**Current Fiscal Year**
July 1, 2011 through June 30, 2012.

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

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

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

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

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

**Fund**
A budgetary and accounting entity with balancing revenues and appropriations.

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

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

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

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

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

**Next Fiscal Year (New Budget Year)**
July 1, 2012 through June 30, 2013.

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

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

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


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