

WINDER

GEORGIA, USA

CITIZENS' REPORT

CITY GOVERNMENT/CITY SERVICES



FINANCIAL REVIEW
OF THE FISCAL YEAR ENDED JUNE 30, 2009



Quick Contact Guide for Citizens

Winder City Hall	45 East Athens Street · P.O. Box 566 · Winder, GA 30680	cityhall@cityofwinder.com	(770) 867-3106
Winder Police Department	94 North Broad Street · P. O. Box 566 · Winder, GA 30680	For Emergencies dial 911	(770) 867-2156
Winder Fire Department	90 North Broad Street · P. O. Box 566 · Winder, GA 30680	For Emergencies dial 911	(770) 867-3212
Winder Utilities Department	83 West May Street · P. O. Box 566 · Winder, GA 30680	Water Gas Fleet Maintenance	(770) 867-7978 (770) 867-7629 (770) 867-6068
For after-hours emergencies, call the Winder Police Department at (770) 867-2156.			
Water Treatment/ Sewer Treatment and Collection			(770) 868-0863
For after-hours emergencies, call the Winder Police Department at (770) 867-2156.			
Public Works	83 West May Street · P. O. Box 566 · Winder, GA 30680	Street Solid Waste Rose Hill Cemetary	(770) 867-2780 (770) 867-7121 (770) 867-2780
Planning, Inspections, License and Permits	23 North Jackson Street · P. O. Box 566 · Winder, GA 30680		(678) 425-6812
Winder Community Center	113 East Athens Street · P. O. Box 566 · Winder, GA 30680		(770) 867-9011
Code Enforcement Officer	94 North Broad Street · P. O. Box 566 · Winder, GA 30680		(770) 867-2156
Main Street Winder	45 East Athens Street · P.O. Box 566 · Winder, GA 30680		(770) 867-3106
City Attorney, John Stell Russell, Stell, Smith & Mattison PC	105 East Athens Street · P.O. Box 566 · Winder, GA 30680		(770) 867-7431
Cultural Arts Center	105 East Athens Street · P.O. Box 566 · Winder, GA 30680		(678) 425-6884
Winder Community Television (WTV21)	105 East Athens Street · P.O. Box 566 · Winder, GA 30680		(678) 425-6845

Please visit us at www.cityofwinder.com to view or print this document and all current information about your City. Additional copies are also available at 45 E. Athens St., Winder, GA 30680, or call 770-867-3106.

Front Cover – Celebrating Winder

With the support of local businesses, the City of Winder held several events for everyone to enjoy great music and fun for the entire family without having to leave the community or spend a lot of money. The Mayor and Council, along with the employees of the City, take great pride in revitalizing and celebrating Winder's past, present, and future.



CITY OF WINDER

Report to the Citizens

GEORGE "CHIP"
THOMPSON III
MAYOR

CITY COUNCIL:

SONNY MORRIS
MAYOR PRO-TEM
WARD 1

CHARLIE EBERHART
WARD 2

RIDLEY PARRISH
WARD 3

FRANK DUNAGAN
WARD 4

MIKE MINGUS
AT LARGE

DAVID MAYNARD
AT LARGE

BOB BECK
CITY ADMINISTRATOR

SABRINA WALL
CITY CLERK

LESLIE GINN
FINANCE DIRECTOR

PENNY WILKINS
HUMAN RESOURCES DIRECTOR

AMBROSE JACKSON
PURCHASING DIRECTOR

JOHN E. STELL
CITY ATTORNEY

We are pleased to present this *Citizens' Report*, also known as the Popular Annual Financial Report (PAFR), for the fiscal year ended June 30, 2009, for the City of Winder. The purpose of the report is to present useful information regarding your City's government operations, services, programs, and financial condition. As you review this report, I hope you will agree that we have made significant progress this year working together as a community.

While this report is unaudited, the financial information was derived from the City's Comprehensive Annual Financial Report (CAFR). The CAFR received a favorable opinion from the City's independent auditors, Rushton & Co., LLC, stating the financial statements are fairly presented in conformity with generally accepted accounting principles (GAAP). Please note that the financial information shown here is abbreviated and condensed from the GAAP financial statements shown in the CAFR. Specifically, management's discussion and analysis, budgetary comparisons, component units, basic financial statements, and footnote disclosures are not included here. For more detailed financial information, I encourage you to go to www.cityofwinder.com to view or print a copy of the CAFR or contact the Finance Director at the address below.

The City's Comprehensive Annual Financial Reports for the years ended in 2002 through 2008 were awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United States and Canada (GFOA). The Certificate of Achievement is the highest form of recognition for excellence in financial reporting. To be awarded this Certificate, a government must publish an easily readable and efficiently organized report that is compliant with both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. The City's 2009 CAFR has been submitted to GFOA for consideration of this Certificate, and we believe our current report continues to conform to the Certificate of Achievement program requirements.

Powered by excellent people, your City government is committed to providing excellent service in a cost effective, efficient manner guided by and aligned with our organizational values (Integrity, Customer Focused, Accountability, Respect, Innovation, Leadership, Action-oriented, and Our Employees). Thank you for taking the time to read the *Citizens' Report*. We appreciate any feedback you may have about this report. Please address your comments to either me or to the City's Finance Department at the address listed below.

Sincerely,

Bob Beck,
City Administrator



Your City Government

The City of Winder, by virtue of its charter, operates under a Mayor-Council form of government with an appointed City Administrator. The Mayor and two Council members are elected at large, and four Council members are elected by wards within the City. All elections are non-partisan, and the Mayor and Council serve four-year staggered terms.



Winder Mayor and City Council

Council (Left to Right)

David Maynard, At Large
 Frank Dunagan, Fourth Ward
 Charlie Eberhart, Second Ward
 Sonny Morris, First Ward
 Mike Mingus, At Large
 Ridley Parrish, Third Ward

Mayor (Seated Second from Left)

George "Chip" Thompson, III

Contact Information:

Winder City Hall
 P. O. Box 566
 Winder, Ga. 30680
 (770) 867-3106
 Email: cityhall@cityofwinder.com

The City of Winder – Where Challenges Become Opportunities

Economic Trends and Outlook

The City of Winder is the largest city in Barrow County, and is the county seat. Barrow County is located in the center of Georgia's Golden Triangle and is the nucleus of research and technological advancements. In close proximity to Atlanta, Barrow County is just west of Athens and east of Gwinnett County. This central location, between four large employment and educational markets, makes Barrow County 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.

Funding for the operations of the City comes from the following primary sources: sales taxes, fines and forfeitures, licensing and permitting activities and utility profits. Over the last fiscal year, three of the four primary funding sources declined due to the slow down in the economy and the State's water ban. In February 2009, the City underwent a re-organization in order to reduce costs and eliminate positions that were no longer needed due to the lack of work in certain departments, ie. Building inspections.

The City's overall utility customer base has declined during the past fiscal year. The City's water customer base declined by .006%, the sewer customer base declined by 1%, and the gas customer base increased by a mere .004%. Another factor in measuring the economic condition of a community is its overall property fair market value and Winder's has more than doubled over the last decade. However, the City's tax digest decreased by approximately 5.6% during 2009 and proceeds from the local option sales tax dropped by 20%. These factors indicate that this severe recession continues to affect our local governments and community. The City of Winder continues to re-evaluate costs on a monthly basis and will adjust the budget as necessary.

Major Initiatives and Accomplishments

Downtown Redevelopment

- The City of Winder and the Winder Downtown Development Authority's Façade Grant enabled downtown businesses to improve the look of their store fronts with new paint and awnings. The improvements have greatly enhanced the downtown area.
- The City was awarded a Traffic Enhancement grant from the Georgia Department of Transportation for \$500,000 for Phase II of the City's Streetscape project. The City is required to match the grant with \$120,000 for a total cost of \$620,000. The City has begun the engineering and traffic study required to complete the project that will include Broad Street from the Train Depot down to the Post Office.

Community Television

- The City's *WTV21*, located inside the Cultural Arts Center, and the Winder Police Department were awarded the prestigious 2009 "Dr. Curtis McClung/Motorola Award of Excellence" by the The Georgia Association of Chiefs of Police for its hit show, *Cop*

Talk, which is written and hosted by Captain Dennis Dorsey of the Winder Police Department and Lieutenant Todd Druse of the Barrow County Sheriff's Office.



- **WTV21's Cop Talk** won 2nd place in the 2009 Visual Arts Category for a TV channel with an operating budget under \$300,000. WTV21 was also awarded an Honorable Mention for Visual Arts Category for its "Bricks" promo for a TV channel with an operating budget under \$300,000. Both honors were given by the National Association of Television Officers and Advisors.
- The partnership between WTV21 and WIMO 1300 AM Radio brings high school sports to radio listeners and television viewers in our area.

Intergovernmental Cooperation

- The City continues to work well with its local governmental partners. Renegotiation continued with all Barrow governments on service delivery strategies and tax equity. An updated comprehensive plan for Barrow County, which includes the City of Winder, is nearing completion. The City continues to provide space for Lanier Tech and the Adult Learning Center, which provides additional educational opportunities for approximately 650 students.



Community Center

- The Community Center opened for business in 1998 after major renovations to the inside of the old Duck Head textile building. The facility will handle approximately 500 people for a multitude of different events. During fiscal year 2009, the center held 300 events, which included weddings, receptions, company meetings and training, job fairs, and the City Council meetings.



Cultural Arts Center

- The Cultural Arts Center, which houses the *Colleen O. Williams Theater*, produced, hosted or coordinated 327 cultural arts, community interest or community service events during fiscal year 2009. These programs covered a wide spectrum of performing arts and community service which brought over **20,000 people** into downtown Winder during this period. Highlights include:



- The *Sunday Afternoon at the Colleen Concert Series* continued to offer low-cost family concerts of varied content and theme, one Sunday afternoon per month during the year. Performers during this season included: *Pão de Açúcar* -a woodwind orchestra from Brazil, *The Georgia Festival Singers*, *The Georgia African-American Choral Ensemble*, and - a **first ever** for Winder & Barrow County - an opera from UGA's *Athens Opera Group*.
- The *Barrow Family Connection Annual Christmas Store* was open for business two weeks in early December, providing access to free food and Christmas gifts to needy families throughout the County.
- In April, the *Barrow County Board of Education's Annual Fine Arts Festival* moved from its previously cramped location into both floors of the Cultural Arts Center. Every free space in the building was filled with visual, three-dimensional and performing arts representing elementary, middle and high school students from the entire county. During this one-week event, over **3,500 people** visited the Winder Cultural Arts Center - a record attendance for the Fine Arts Festival.



- June began the summer camp season and the Winder Cultural Arts Center was not exempt. The month began with a week of "*Mad Science Summer Camp*" - offering a week of environmental, biological, and physical science to over 40 campers. And the month closed out with an annual favorite - "*Summer Drama Camp*". This program - now in it's fifth year - is co-sponsored with the Winder-Barrow Community Theatre and hosted over 120 campers for two weeks of tuition free camping.

Community Development

- The license and permit department handled some **731 building related transactions** and issued **1,096 business licenses**. The Planning Department updated several zoning ordinances, provided administrative support for all zoning requests, and provided technical assistance for the streetscape beautification program. The GIS (Geographic Information System) department continued to provide mapping support to all of the City's departments and the general public.

Public Safety

- *The Police Department handled some 14,500 calls for service* and worked closely with the Boys and Girls Club, local school system and other organizations to provide a positive experience and *opportunities* for our children.



- As noted earlier, the Police Department and WTV21 were awarded the prestigious 2009 “Dr. Curtis McClung/Motorola Award of Excellence” by the The Georgia Association of Chiefs of Police for its hit show, *Cop Talk*, which is written and hosted by Captain Dennis Dorsey of the Winder Police Department and Lieutenant Todd Druse of the Barrow County Sheriff’s Office. This annual award is given to an agency that develops and initiates an innovative program that has an impact on the community, the department, and law enforcement as a profession.
- The Department was again awarded the Governor’s of Highway Safety Grant in the amount of \$35,800 for continued support of the HEAT Officer.
- The Department of Justice awarded the Police Department with 2 JAG grants totaling \$84,500 for the purchase of police equipment and a COPS Hiring Recovery Program grant totaling \$332,868 for two officers’ salaries and benefits over the next three years.



- The Fire Department responded to **1,031 emergency calls** with an average response time of **4:04 minutes**. The Department's slogan, "**City Pride – City Wide**" is shown with its involvement in the community by offering the smoke detector program for the seniors, blood pressure screening, and the annual Empty Stocking Drive.
- The Fire Department ended its Centennial Celebration with the official presentation of the restored 1940 Peter Pirsch Fire Engine that the City purchased in June of 1940. The fire truck made its parade debut in the Winder Christmas parade carrying Mayor Chip Thompson and his wife, Shadie.



- The Department of Homeland Security awarded the Winder Fire Department with the Assistance to Firefighters grant of \$144,000 which was used to purchase a Breathing Air System trailer and 16 Scott Self Contained Breathing Apparatus.



Utilities

- ***The Gas Department*** installed **158 new meters**, ran over **32,800 feet of new gas line**, and repaired **235 leaks**. The Gas Department received the American Public Gas Association's (APGA) Safety Award for 2008 and the Project of the Year from the Municipal Gas Authority of Georgia for the Winder Landfill Gas Project which converts landfill gas into natural gas.



- ***The Water Department*** installed **175 water taps/meters**, made **407** service repairs, added and maintained a system with over **14,000 accounts**, representing a population of over **30,000 people**. Residents can bring in a copy of their utility bill into the Utility Department to obtain indoor and outdoor conservation kits free of charge. The Water Department was the 2008 Runner-up for the Georgia Association of Water Professionals Medium Sized Distribution System of the Year.



- ***The Fleet Maintenance Department*** handled **742 work orders compared to 1,012 work orders in 2008**. The City's vehicle and equipment replacement policy helped reduce the number of work orders thereby reducing the costs of the Fleet Department.

- The City, through a contract with H.S. Feldman, Inc. treated *an average of 3.775 million* gallons of water per day and processed *and average of 1.63 million gallons* of wastewater per day.
- In the *Utility Services Department*, almost *188,500 utility bills* were calculated, mailed, processed and collected. This was an increase of almost 800 bills from the prior year. The Meter Reading Department reads over 14,000 water meters and 5,400 gas meters monthly by *Electronic Radio Transmission (ERT)*, located on resident's meter, with a mobile unit mounted in their trucks. The Meter Readers also handled approximately *10,500 service calls*, including repairing and replacing damaged ERT's and meters.

Public Works

- *The Street Department* picked up *615 loads of debris and 11,983 bags of leaves and yard waste*. The Department also cleaned over *200 ditches* along with installing over *4,000 feet of sidewalk*, over *3,000 feet of pipe* and patching *227 street* locations.

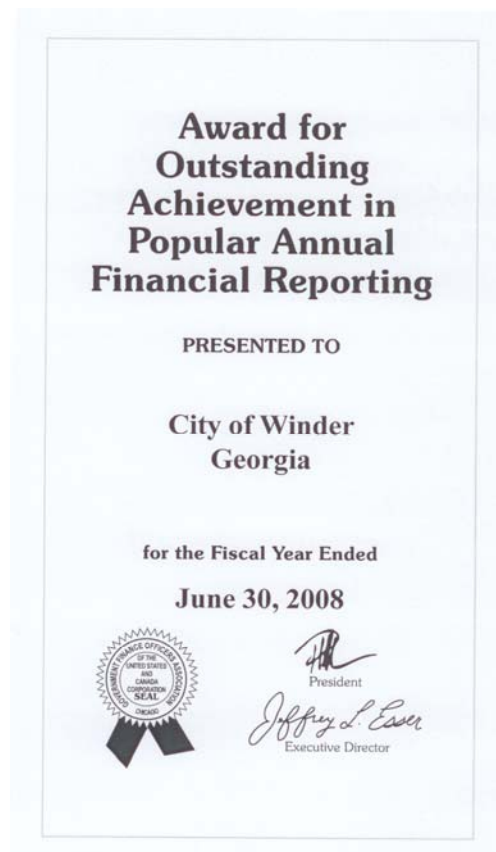


- *Garbage collection and disposal* is handled through a contract with United Waste Services, a private company located in Barrow County. United Waste collected and disposed of *6,330 tons of garbage for 5,398 customers* within the City of Winder.

Administrative

- The *Personnel Department's mission* is to recruit, train, support, and retain the most capable and productive staff for the City of Winder, while ensuring fair employment and equal opportunity under State and Federal laws. At June 30, 2009 the City *employed 179.88 full time equivalent* employees within various departments. In April 2009, the City held its *8th annual Employee Health Fair* that consisted of numerous booths and experiences.
- The Finance Department received a "*Certificate of Achievement of Excellence in Financial Reporting*" for the Comprehensive Annual Financial Report for the fiscal year ended June 30, 2008. This is the seventh straight year the department has received this award.

- The Government Finance Officers Association of the United States and Canada (GFOA) has given an *Award for Outstanding Achievement in Popular Annual Financial Reporting* to the City of Winder for its Popular Annual Financial Report (Citizens' Report) for the fiscal year ended June 30, 2008. In order to receive this award, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA.



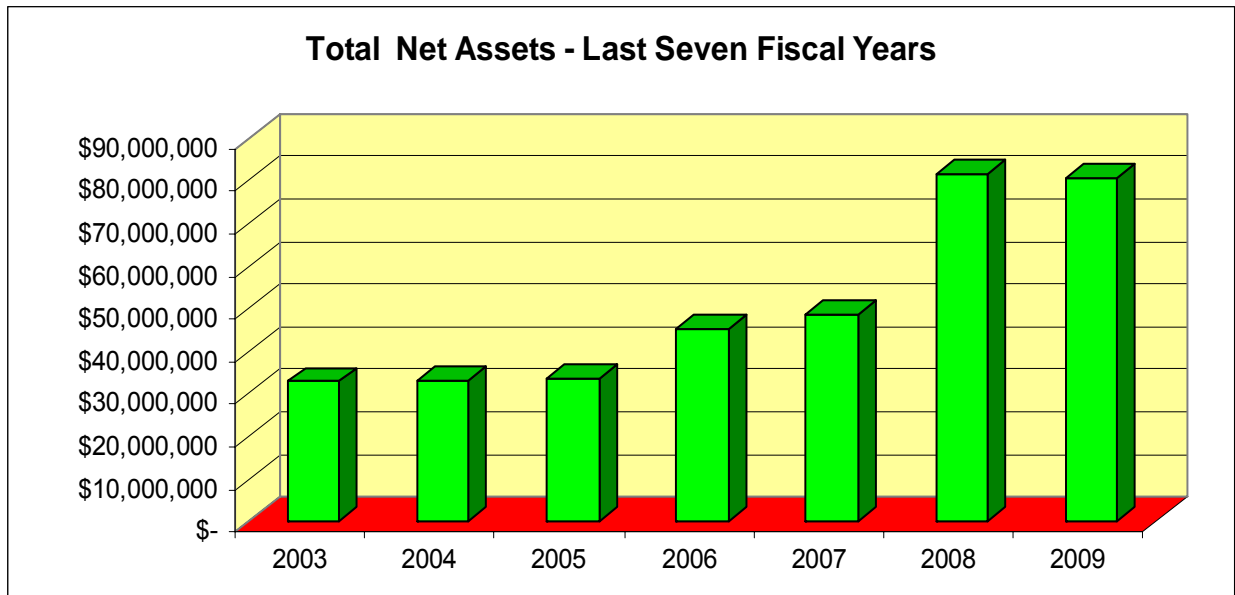
Financial Highlights

- The assets of the City of Winder's governmental activities and business-type activities exceeded its liabilities at the close of the fiscal year by \$80.8 million. Of this amount, \$12 million is unrestricted net assets and may be used to meet the government's ongoing obligations to citizens and creditors.
- The graph entitled "Total Net Assets," summarizes the City's total net assets over the past 7 years. Net Assets are the difference between the City's assets and liabilities at a given point in time. Assets include cash, vehicles, equipment, and infrastructure, such as streets, water plants, and water and gas systems. Liabilities are financial obligations of the City and primarily consist of short-term and long-term debt. Over time, increases or decreases in net assets can serve as a useful indicator of whether the financial position of City as a whole is deteriorating or improving. As shown on the Statement, the *City's financial position declined slightly from the prior year*. The other graph shows the 7 year trends of city-wide revenues and expenses, the differences is either an increase or decrease of the City's net assets for that applicable year.
- The City also has fund financial statements. These statements are presented to provide a more narrowed focus on the short-term resources and needs of the particular funds. A fund is an accounting unit used to maintain control over resources designated for activities or objectives. The City has two basic fund types: governmental funds and business-type activities or proprietary funds.
- The primary governmental fund is the General Fund. The General Fund includes primarily governmental activities such as general government, public safety (police and fire), and public works (streets). Sources of General Fund revenue include sales taxes, license and permit fees, fines and forfeitures, and transfers from business-type activities. *Revenues* and other sources of financing from the governmental funds *equaled \$14.8 million* while *expenditures* including capital outlay *totaled \$14.5 million*. Governmental *revenues and other sources of financing exceeded expenditures by over \$300,000*. The City of *Winder did not levy a property tax* in 2009 and has not levied a property tax since 1977.
- The business-type activities consist primarily of utility funds such as Water/Sewer, Gas, and Solid Waste Management. Another business activity fund is the Special Facilities Fund, which consists primarily of the operation of the Community Center and the Cultural Arts Center. As their names indicate, these funds are operated much like a business, in that their revenues are derived primarily by the sale of products or services.
- Business-type activity *revenues equaled \$25 million* while *expenses totaled \$22 million* excluding transfers out to the governmental funds of \$4.8 million.
- Business-type activities decreased the City of Winder's net assets by approximately \$2.0 million. This decrease was due to the water restrictions put on by the State of Georgia and additional transfers to the General Fund. *Expenditures decreased by \$502,000* primarily due to the cost of natural gas in the Gas Fund, which had a direct effect on the decrease in gas revenue earned. The Solid Waste Fund also had a significant decrease in

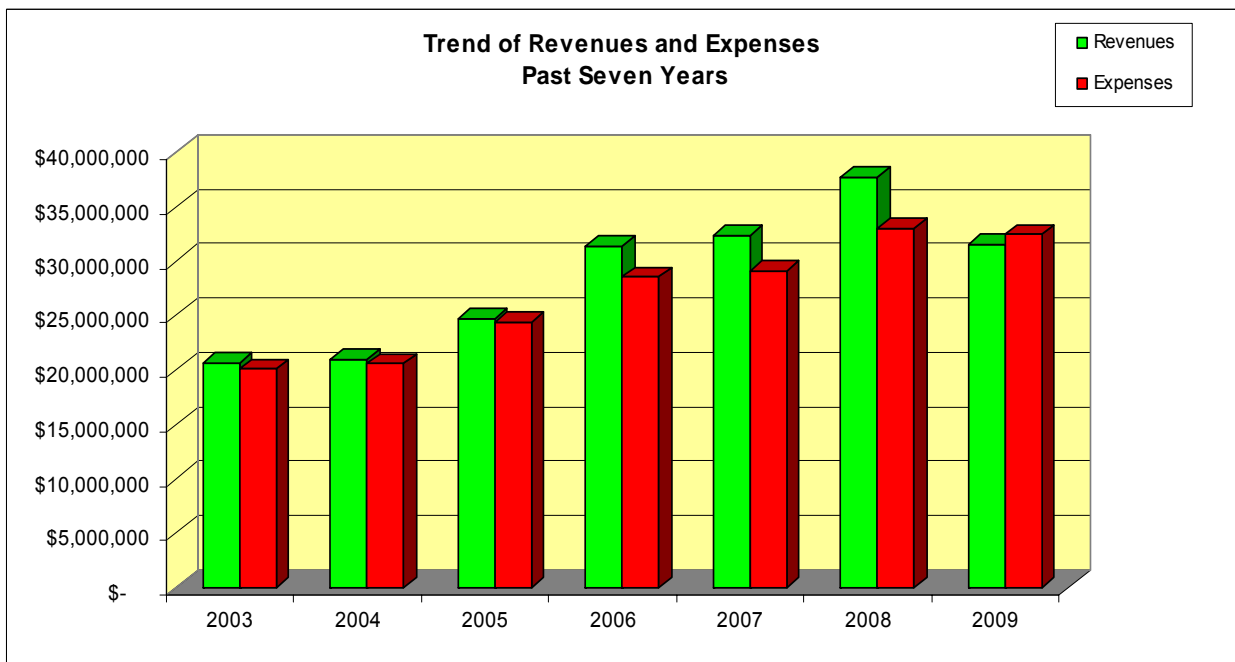
expenses due to FY 2009 being the first full year of solid waste collections contracted out to an outside agency.

- The last statement shown is a comparison of cash flows between fiscal year 2008 and fiscal 2009. Cash flow statements offer a unique look into the City's financial condition in that it is a virtual "checkbook" analysis of city operations. Cash flow statements are essential for evaluating the City's overall financial position, as it shows all monies received or spent by the City regardless of the source or how it is classified. This is important because in revenue and expense statements prepared in accordance with generally accepted accounting principals (GAAP), not all monies spent are recorded as current expenses. For example, in the business-type activities fund, if a pickup truck is purchased, it is not recorded as a current expense because the City is swapping one asset (cash) for another (the truck). However, the City still must have the *cash available* to purchase the truck.
- Another example of the importance of cash flow analysis is with the debt service in the utility funds. When the City embarks on a major infrastructure project, such as a new water or sewer plant, the cost can run into the millions of dollars. The City typically borrows the money for a twenty year period and makes principal and interest payments much like a home mortgage. Again in revenue/expense reports prepared according to GAAP, the principal payments are not shown as a current expense item. However, the City must still have the *cash available* to cover these obligations. The cash flow statement is set up on a non-departmental basis and clearly shows the cost of personnel, the cost of debt service, and the amount spent on capital outlay. The accompanying graph shows where cash came from and where cash went.
- Note: The City's Comprehensive Annual Financial Report does contain audited financial information in greater detail. For further information, please contact the City Finance Director at (770) 867-3106 or visit our website at www.cityofwinder.com.

Total Net Assets For Last Seven Fiscal Years



Source: 2009 CAFR pages 94-95

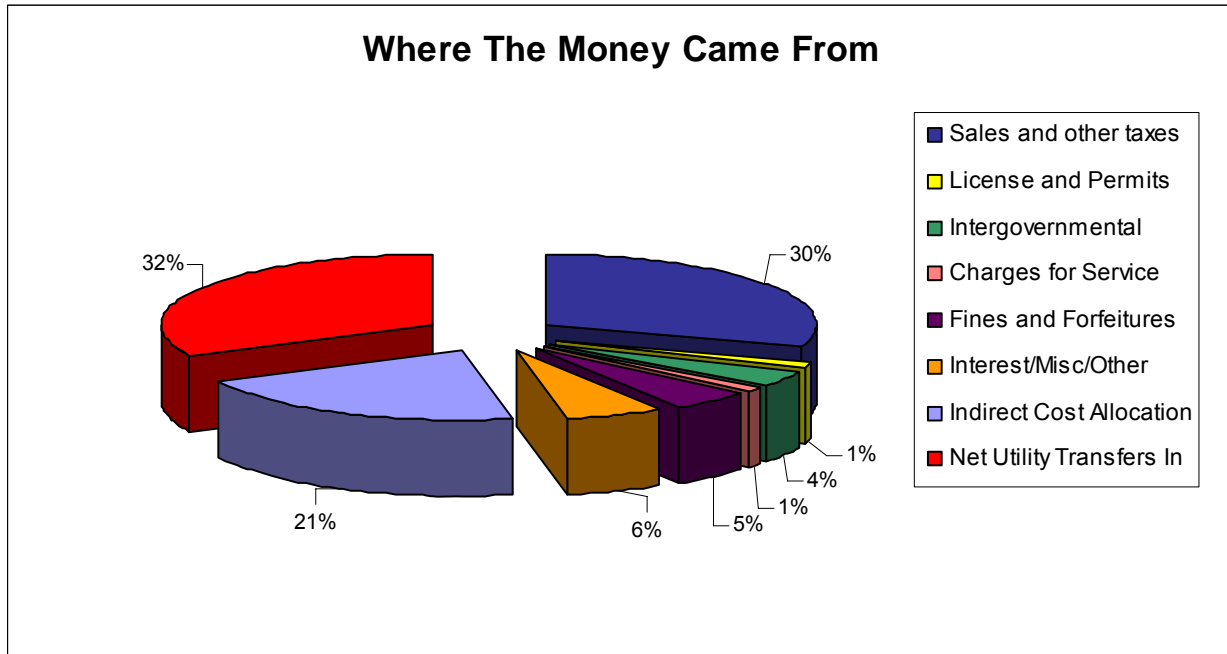


Source: 2009 CAFR pages 96-101

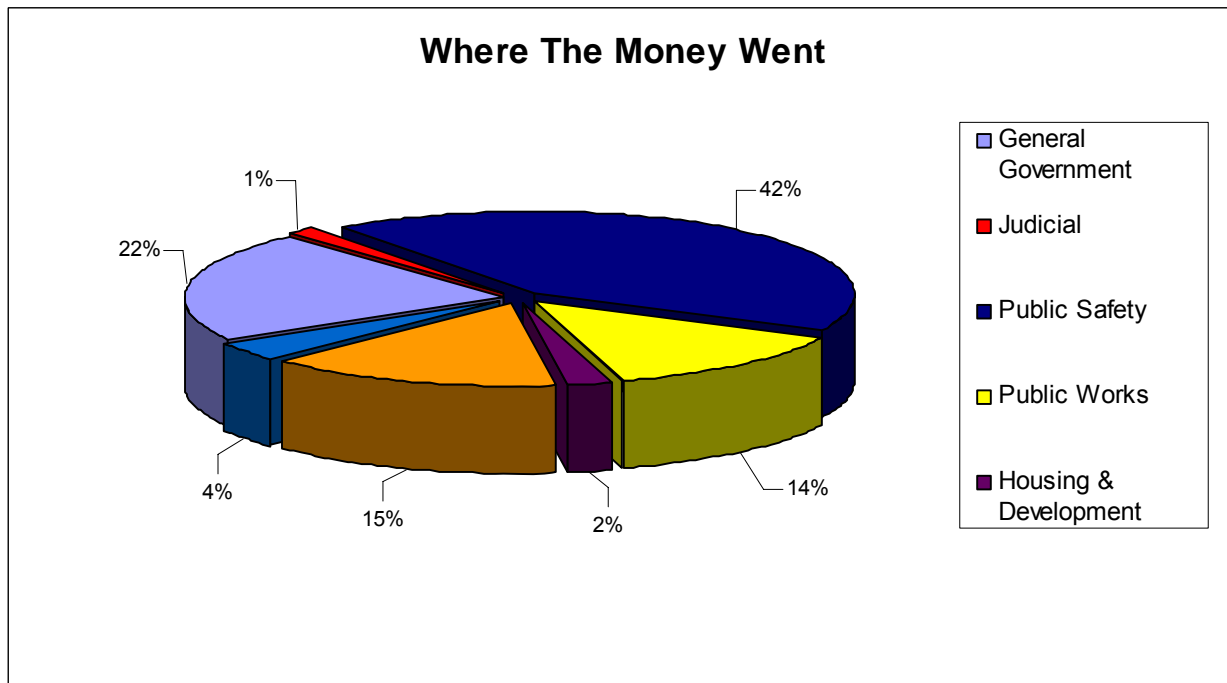
Governmental Funds - Revenues and Expenditures

For the Fiscal Year Ended June 30, 2009

Total Revenues and Sources of Financing - \$14,802,789



Total Expenditures - \$14,492,048

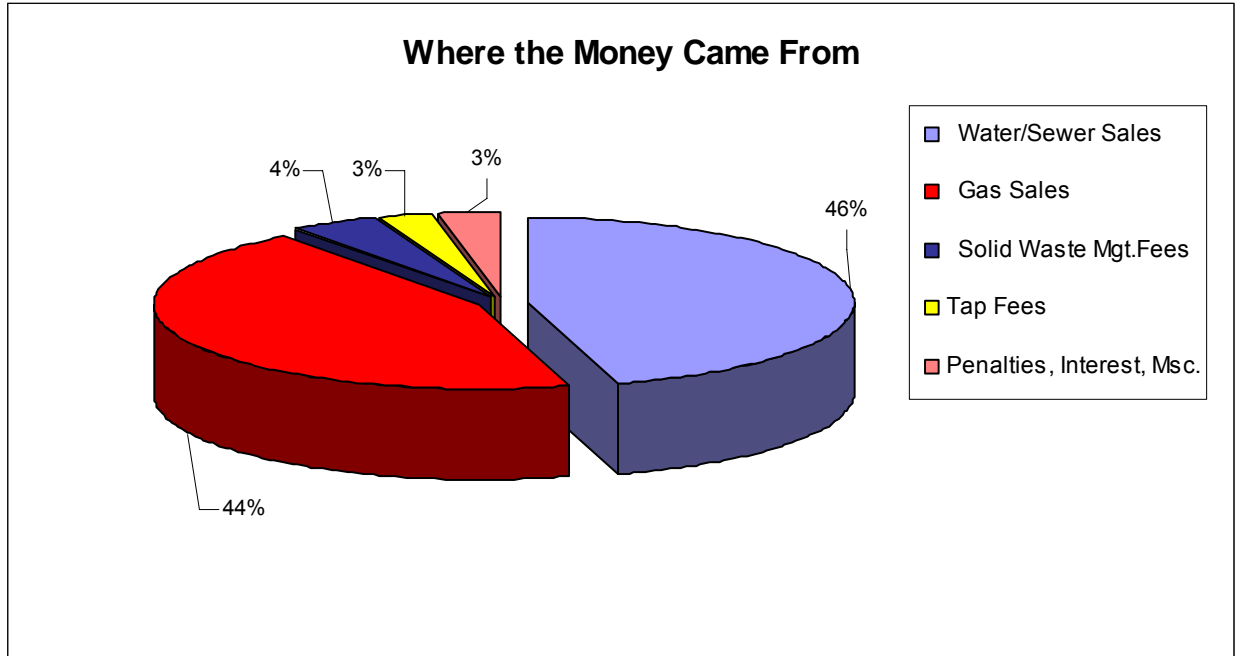


Source: 2009 CAFR page 32

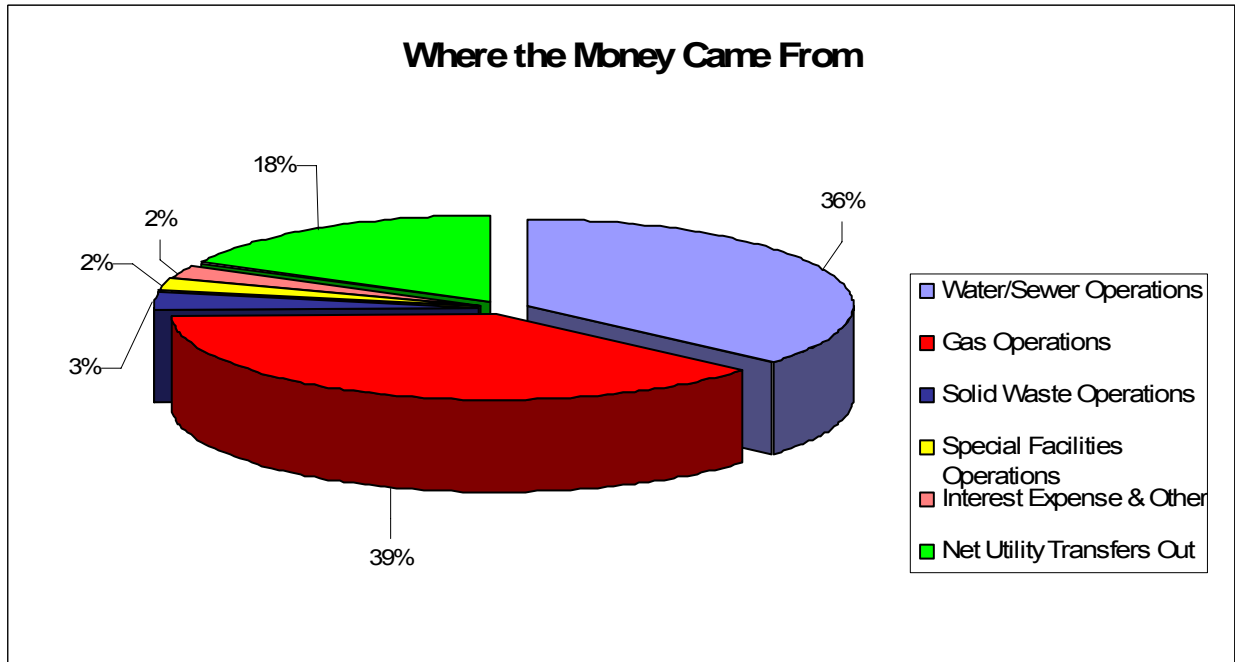
Business-Type Funds – Revenues and Expenses

For the Fiscal Year Ended June 30, 2009

Revenues and Sources of Financing - \$25,095,381



Total Expenses - \$27,078,361



Source: 2009 CAFR pages 36-37

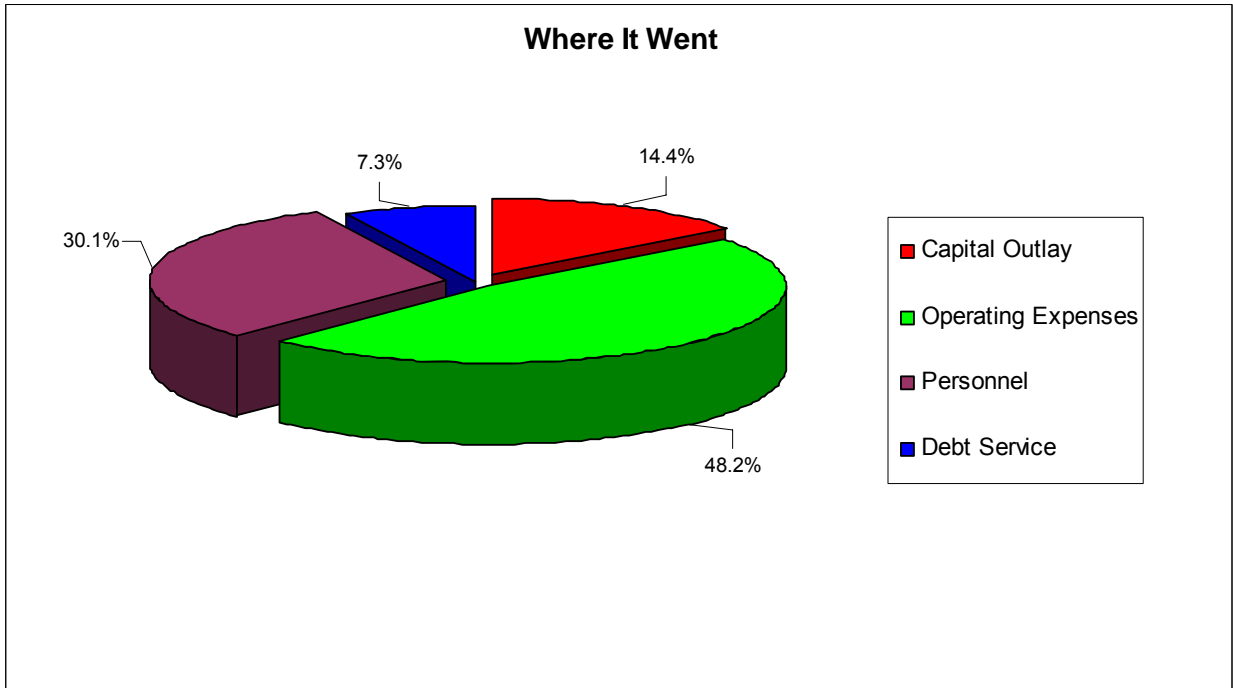
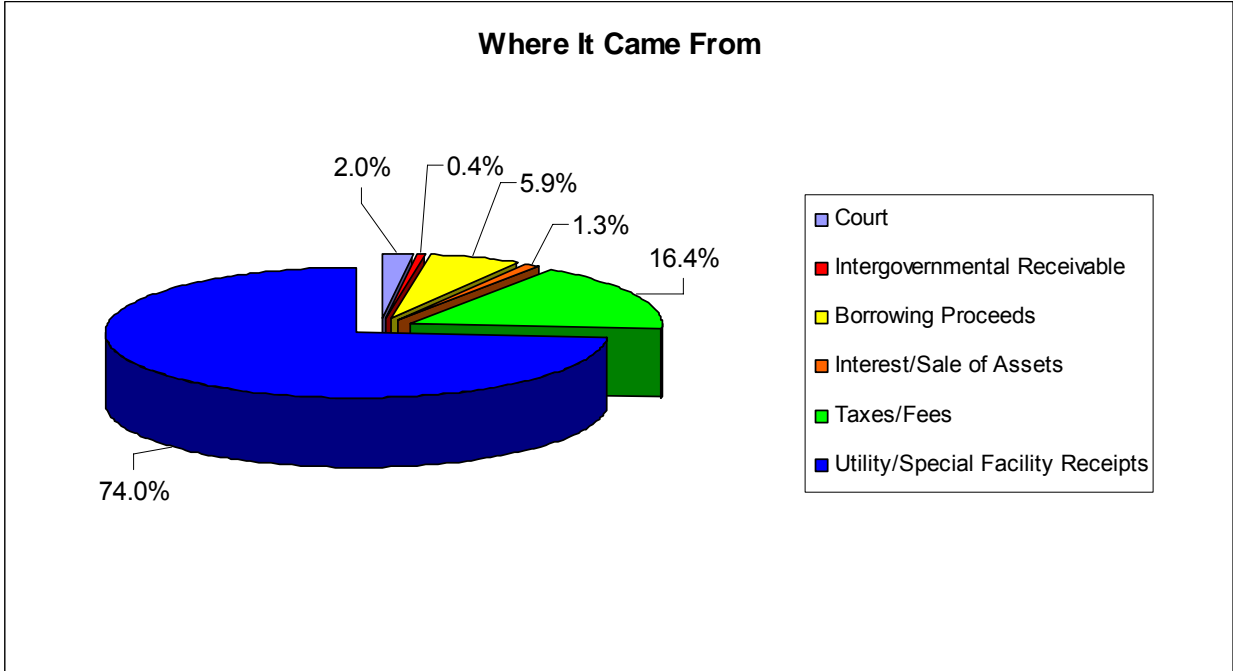
Government-Wide Combining Statement of Cash Flows – 2008 and 2009

	2009		
	PROPRIETARY FUNDS	GOVERNMENTAL FUNDS	GOVERNMENT-WIDE TOTAL
Cash Flows From Operating Activities:			
Receipts From Customers	\$ 25,675,651	\$ 611,479	\$ 26,287,130
Receipts From Taxes	-	5,094,901	5,094,901
Net Receipts from Municipal Court	-	702,535	702,535
Operating Expenditures	(14,840,063)	(2,836,896)	(17,676,959)
Payments to Employees	(2,993,930)	(8,053,968)	(11,047,898)
Internal Activity	(2,066,264)	2,066,264	-
Net Cash Provided by Operating Activities	5,775,394	(2,415,685)	3,359,709
Cash Flows From Noncapital Financing Activities			
Transfers to (from) Other Funds	(4,771,770)	4,771,770	-
Net Cash From (To) Noncapital Financing Activities	(4,771,770)	4,771,770	-
Cash Flows From Capital and Related Financing Activities:			
Acquisition and Construction of Capital Assets	(3,098,940)	(2,176,084)	(5,275,024)
Receipts from Intergovernmental	126,563	-	126,563
Principal Payments on Long-term Debts	(723,247)	(486,725)	(1,209,972)
Principal Payments on Bonds	(5,110,399)	-	(5,110,399)
Interest and Fiscal Charges on Long-Term Debt	(609,181)	(64,911)	(674,092)
Proceeds from Sales of Assets	27,092	42,295	69,387
Cost from Issuance of Bonds	(219,998)	-	(219,998)
Proceeds from Issuance of Long-Term Debt (Bonds)	4,550,000	-	4,550,000
Proceeds from Issuance of Long-Term Debt (Notes & Leases)	1,527,007	511,617	2,038,624
Net Cash From (To) Capital and Related Financing Activities	(3,531,103)	(2,173,808)	(5,704,911)
Cash Flows From Investing Activities:			
Interest On Investments	171,735	201,940	373,675
Net Increase (Decrease) in Cash	\$ (2,355,744)	\$ 384,217	\$ (1,971,527)

2008		
GOVERNMENT-WIDE TOTAL	GOVERNMENTAL FUNDS	PROPRIETARY FUNDS
\$ 26,766,026	\$ 483,862	\$ 26,282,164
5,117,077	5,117,077	-
648,812	648,812	-
(17,893,586)	(2,725,586)	(15,168,000)
(11,180,331)	(8,146,094)	(3,034,237)
-	1,791,074	(1,791,074)
3,457,998	(2,830,855)	6,288,853
-	2,829,760	(2,829,760)
-	2,829,760	(2,829,760)
(8,585,133)	(1,253,108)	(7,332,025)
-	-	-
(1,024,039)	(292,687)	(731,352)
(771,221)	-	(771,221)
(680,788)	(21,462)	(659,326)
119,905	32,050	87,855
-	-	-
-	-	-
9,718,756	1,645,000	8,073,756
(1,222,520)	109,793	(1,332,313)
352,028	327,473	24,555
\$ 2,587,505	\$ 436,171	\$ 2,151,334

Government-Wide

Cash Flow for Fiscal Year Ended June 30, 2009







**Citizens Report
For the Fiscal Year Ended June 30, 2009
Prepared by the City of Winder
Finance Department**