

# WINDER

GEORGIA, USA

## CITIZENS' REPORT CITY GOVERNMENT/CITY SERVICES



FINANCIAL REVIEW OF THE YEAR ENDING 6/30/07



## Quick Contact Guide for Citizens

<b>Winder City Hall</b>	45 East Athens Street · P.O. Box 566 · Winder, GA 30680	<a href="mailto:cityhall@cityofwinder.com">cityhall@cityofwinder.com</a>	(770) 867-3106
<b>Winder Police Department</b>	94 North Broad Street · Winder, GA 30680	For Emergencies dial 911	(770) 867-2156
<b>Winder Fire Department</b>	90 North Broad Street · Winder, GA 30680	For Emergencies dial 911	(770) 867-3212
<b>Winder Utilities Department</b>	83 West May Street · 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.		
<b>Water Treatment/ Sewer Treatment and Collection</b>			(770) 868-0863
	For after-hours emergencies, call the Winder Police Department at (770) 867-2156.		
<b>Public Works</b>	83 West May Street · Winder, GA 30680	Street Solid Waste Rose Hill Cemetary	(770) 867-2780 (770) 867-7121 (770) 867-2780
<b>Planning, Inspections, License and Permits</b>	23 North Jackson Street · Winder, GA 30680		(678) 425-6812
<b>Winder Community Center</b>	113 East Athens Street · Winder, GA 30680		(770) 867-9011
<b>Code Enforcement Officer</b>			(678) 425-6847
<b>Main Street Winder</b>	Porter Street · Winder, GA 30680		(770) 867-8088
<b>City Attorney, John Stell</b> Russell, Stell, Smith & Mattison PC	98 North Broad Street · Winder, GA 30680		(770) 867-7431
<b>Cultural Arts Center</b>	105 East Athens Street · P.O. Box 566 · Winder, GA 30680		(678) 425-6884
<b>Winder Community Television (WCTV)</b>	105 East Athens Street · P.O. Box 566 · Winder, GA 30680		(770) 586-5056

Please visit us at [www.cityofwinder.com](http://www.cityofwinder.com) to view 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 – Mayors Walk

The Mayors Walk is dedicated to the men who helped build this City – its Mayors. No group or individual has been more fundamentally important to the growth and development of our City than our Mayors. Despite the countless number of hours of service, dedication, hard work, and tough decisions, most citizens don't remember – or never knew – how important the Mayors have been to us. The Mayors Walk was built to change this. We owe it to these men that we will do everything in our power to ensure the continued growth, strength, and vitality of the City of Winder.



# CITY OF WINDER

## Report to the Citizens

### 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

LARRY EVANS  
AT LARGE

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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, 2007, 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 auditor, Wayne I. Bowen, CPA, 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 contact the City's Finance Department at the address listed below to obtain a copy of the CAFR.

The City's Comprehensive Annual Financial Reports for the years ended in 2002 through 2006 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 2007 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 (Standing, L-R)	Ridley Parrish, Third Ward Mike Mingus, At Large Charlie Eberhart, Second Ward Frank Dunagan, Fourth Ward Larry Evans, At Large Sonny Morris, First Ward
Mayor (Seated)	A. Lamar "Buddy" Ouzts
Contact Information:	Winder City Hall P. O. Box 566 Winder, Ga. 30680 (770) 867-3106 Email: <a href="mailto:cityhall@cityofwinder.com">cityhall@cityofwinder.com</a>



## *The City of Winder – Where Challenges Become Opportunities*

### **Economic Trends and Outlook**

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, a nucleus of research and technology. In close proximity to Atlanta, Barrow County is also just west of Athens, east of Gwinnett County, and served by SR 316 and I-85. This central location makes Barrow County the fifth fastest growing county in Georgia. Winder is strategically located to take advantage of this growth.

Because the City of Winder is *one of the few cities in the state that does not levy a property tax*, funding for city operations comes from other sources. The four primary sources are: sales taxes, business licenses, building permits, and utility sales. All of these activities are sensitive to economic conditions. Our location and the availability of utilities to prospective customers have enabled the City to enjoy better economic growth and stability than other areas of the state. The following economic indicators support this assumption:

The area's *unemployment rate* on June 30 was **4.3% compared with 4.7%** for the state of Georgia and 4.5% nationally.

Over the past 5 years, the city's *gross tax digest*, reflecting both commercial and residential building activity, **grew by 84%**.

Over the last 5 years, the average number of *water customers* **grew** approximately **26%**.

Over the last 5 years, average number of *gas customers* **grew** approximately **22%**.

Over the last 5 years, *local option sales tax receipts* for all Barrow governments **grew over 30%**.

While the economic future looks solid, the City of Winder must continue to provide *opportunities* for growth by ensuring that its infrastructure can meet the demands of the future. The Bear Creek reservoir project has alleviated short-term water supply problems and the upgrade of the City's sewer treatment facilities will help meet these demands; however, the current 100-year drought has shown us that more water options are needed and are being reviewed. The City has begun cultural and beautification initiatives that are important to the success of Winder and Barrow County. Please see the highlights of our Major Initiatives and Accomplishments next in the report as we seek to *transform challenges into opportunities*.

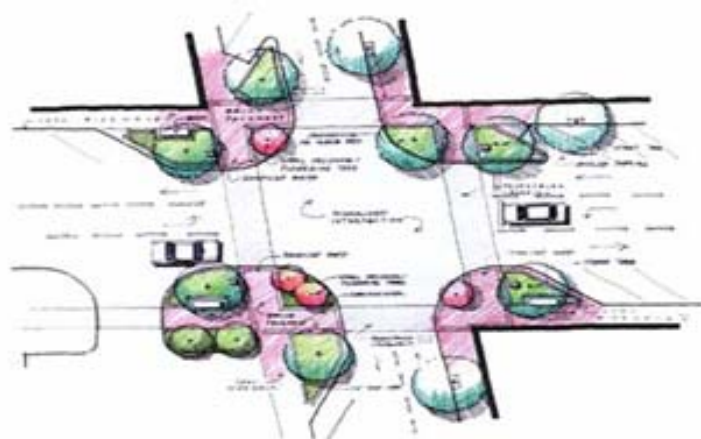
## Major Initiatives and Accomplishments

### Downtown Redevelopment

- The City, in an effort to increase the *opportunity* for success in the central business district, signed a contract with New Urban Solutions for the renovation of the old granite hotel located at the intersection of Broad St. and Athens Street. This building, residing in the heart of the central business district, is the last *remaining granite hotel of its size in the state*. Plans are for the building to have a mixed use of residential and small commercial.



- The City also continued its “*Streetscape*” *beautification program* with sidewalk improvements and plantings on East Athens Street, Jackson Street and the corner of Candler and Broad Streets. The City has been award a \$500,000 transportation grant to continue its streetscape program in downtown Winder.



## Cultural Arts Center

- The City substantially completed a *community theater*, named after the late *Colleen O. Williams*, the first drama teacher in the Winder Barrow School System. This auditorium is located in the old Duckhead building on East Athens Street and seats approximately 200 people.

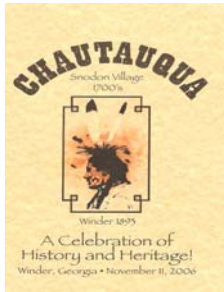


## Community Television

- The City *continued operation of the local public, education, and government channel (Channel 12)*, and has upgraded both the quantity and quality of the broadcasts. This station is an important community asset, as we seek *opportunities* to improve communications with our citizens. A modern facility with up-to-date equipment has been built inside the Cultural Arts Center.



## Community Center and Main Street



The Winder Community Center hosted *over 300 events* this past year. In addition to sponsoring several events, Winder Mainstreet hosted the annual *Chautauqua* celebration which had over 100 exhibits and was attended by several thousand people. The City also held its first annual “Lazy Daze” music festival.



## Community Development

- The license and permit department handled some *1,916 building related transactions* and issued *1,139 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 City Inspection Department performed all the inspections associated with the building-related transactions. Many permits required more than one inspection.

## Intergovernmental Cooperation

- The City continues to work well with its local governmental partners. Renegotiation has begun 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.



## Building Maintenance

- The Building Maintenance Department, in addition to maintaining the many buildings of the City, devoted a great deal of time on the *construction of the Colleen O. Williams Theater*. This department annually repairs donated bicycles and collects gifts for the children of this community.

## Public Works

- *The Street Department* picked up and disposed of over **23,500 loads** of various types of debris, responded to **over 1,800 other work orders**, (grass cutting, etc.) maintained a 27 acre cemetery and patched potholes at 142 locations. This department also made a substantial contribution to the construction of the Mayors' Walk.
- *Garbage Collection and disposal was contracted* during this fiscal year with the expectation of a savings of approximately \$300,000 per year. At the end of the fiscal year, there were 5,447 sanitation customers. United Waste Services is the private company providing garbage collection and disposal service for the City of Winder.

## Public Safety

- *The Police Department handled some 16,000 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. The Department also installed a mobile data system, allowing officers to communicate directly with state and national data bases via a computer in the patrol car.
- The Police Department was awarded recertification from the State of Georgia. State certification has been achieved by only a small percentage of departments state-wide.
- Police Chief Stanley Rodgers was awarded the prestigious "Citizen of the Year" by the Winder Brotherhood Club.
- The Police Department also received \$101,000 HEAT grant from the Governor's of Highway Safety to provide for an additional officer and vehicle.

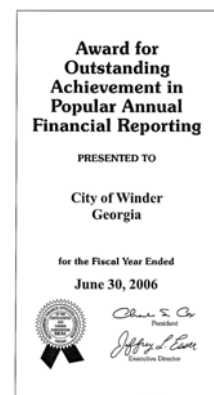


- The Fire Department responded to **1,261 emergency calls** with an average response time of **3.36 minutes**. The Department's slogan, "**City Pride – City Wide**" is shown with its involvement in the community by offering the smoke detector program for the seniors, blood pressure screening, and the annual Empty Stocking Drive. The Fire Department, assisted by the Street Department, also spearheaded the development of the Mayors' Walk on Woodlawn Avenue, which was build as a tribute to the former mayors of Winder.
- Winder now has a Class 3 ISO fire insurance rating. Less than 3% of all jurisdictions have achieved this superior rating, which means significant insurance savings for our residents and businesses.



## 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, 2007 the City *employed 195.3 full time equivalent* employees within various departments. In December 2006, the City held its *6<sup>th</sup> annual Employee Health Fair* that consists 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, 2006. This is the fifth straight year the department has won the 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, 2006. 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.



## Wastewater Treatment

- In order to meet projected demand, construction continued on the city’s *new Cedar Creek Wastewater Reclamation Facility* which will provide an additional wastewater treatment capacity of three million gallons per day for the City. This plant is expected to go online by January 1, 2008.





## Utilities

- The *Utilities Administration* handled over **17,500 utility locates**, and **answered 17,000 calls**. The months before and during Christmas, the Utilities Department raised money for the Barrow County Family Connection.
- *The Gas Department* installed **301 new meters**, ran over **10,000 feet of new gas line**, and repaired 72 leaks.
- *The Water Department* installed **631 water taps/meters**, made **421** service repairs, added and maintained a system with over **14,000 accounts**, representing a population of over **30,000 people**. Water conservation kits are now available at the Utilities Department.
- *The Fleet Maintenance Department* handled **975 work orders** and maintained a city fleet of over **250 vehicles and equipment**.
- The City, through a contract with H.S. Feldman, Inc. treated **an average of 4.37 million** gallons of water per day and processed **and average of 1.22 million gallons** of wastewater per day.
- In the *Utility Services Department*, over **180,500 utility bills** were calculated, mailed, processed and collected. This was an increase of over 5,500 bills from the prior year. The Meter Reading Department reads approximately 14,000 water meters and 5,400 gas meters monthly by **Electronic Radio Transmission (ERT)**, located on your meter, with a mobile unit mounted in their trucks. The Meter Readers also handled over **10,500 service calls**, including repairing and replacing damaged ERT's and meters.



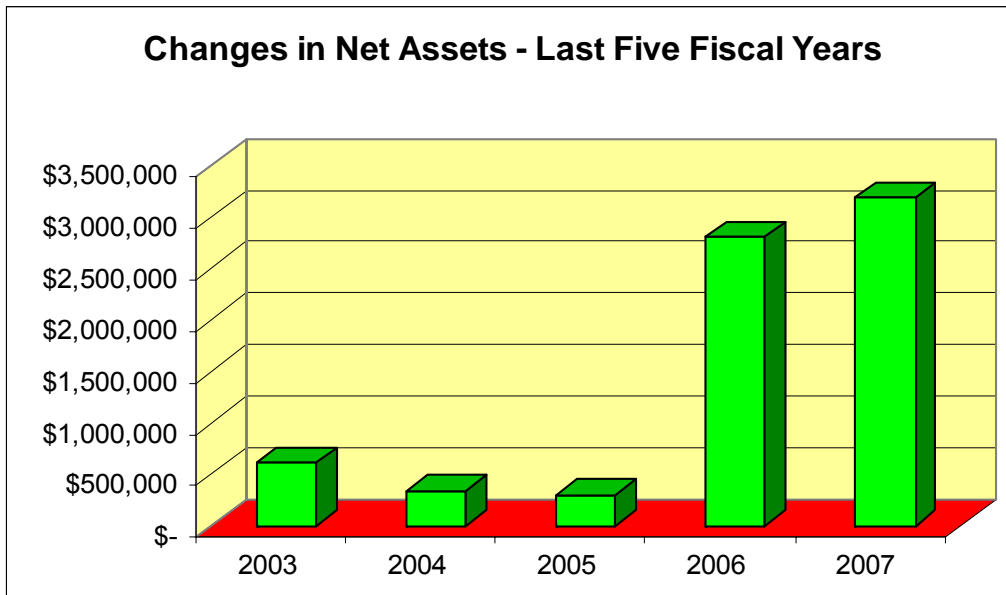


## Financial Highlights

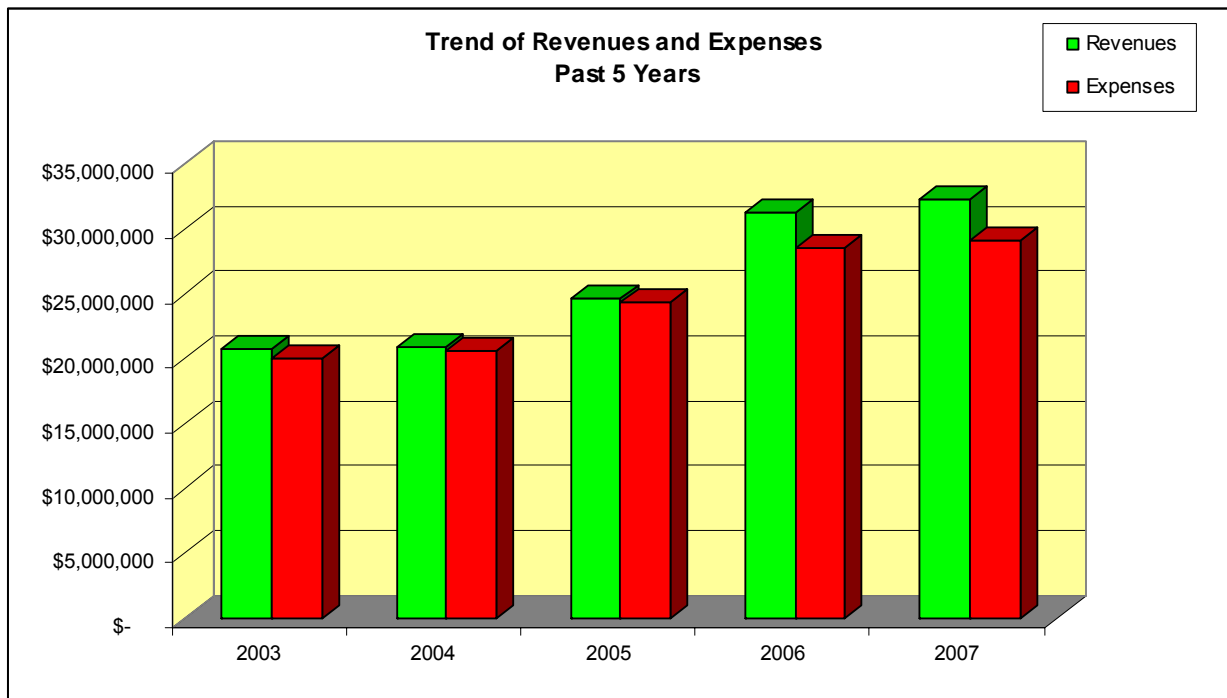
- The City of Winder had a successful year financially. The *City's net assets (the difference between revenues and expenses) increased by \$3,183,271* or 7.0% from 2006 to 2007. This increase is attributable to intergovernmental agreements in the Water Fund and business type activities net profit. By contrast, city's net assets only increased approximately \$302,000 between 2004 and 2005, and by \$2,810,429 in 2006. The City of *Winder did not levy a property tax* in 2007 and has not levied a property tax since 1977.
- The graph entitled "Changes in Net Assets," summarizes the changes in net assets over the past 5 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 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 improved from the prior year*. The other graph shows the 5 year trends of city-wide revenues and expenses, the difference in which either increases or decreases the net assets of the city.
- The City also has fund financial statements. These statements are presented to provide a more narrow 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, etc.) 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 *increased by \$1,388,863* or 14% over 2006. Governmental *revenues and other sources of financing exceeded expenditures by \$327,866*.
- 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 increased by \$418,488 or 1.6%*. This very modest increase does reflect a slow-down in the building industry and the effects on water sales due to the 100 year drought.
- Business expenses *increased by approximately \$341,029 or 1.5%*. Again, this very modest increase is indicative of somewhat flat sales. Business-type *revenues exceeded expenses (including internal service fund) by \$2,848,160*.

- The last statement shown is a comparison of cash flows between fiscal year 2006 and fiscal 2007. 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 statement shows *a positive cash flow of \$1,696,221*. This is important to note since the City had a negative cash flow in 2005. The accompanying graph shows the cash flow trend of the city for the past 5 years,
- Note: The City's Comprehensive Annual Financial Report does contain audited financial information in greater detail. For further information, please contact the City Treasurer at (770) 867-3106 or visit our website at [www.cityofwinder.com](http://www.cityofwinder.com).

### Changes in Net Assets For Last Five Fiscal Years



Source: Finance Department

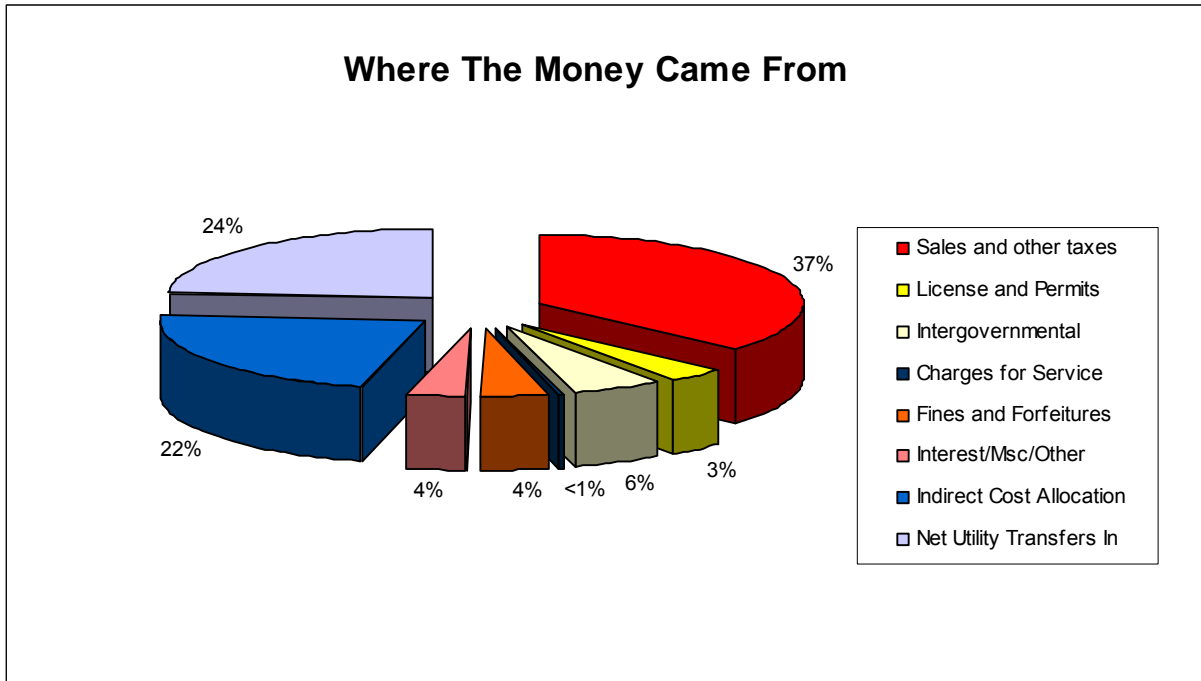


Source: 2007 CAFR pages 89-91

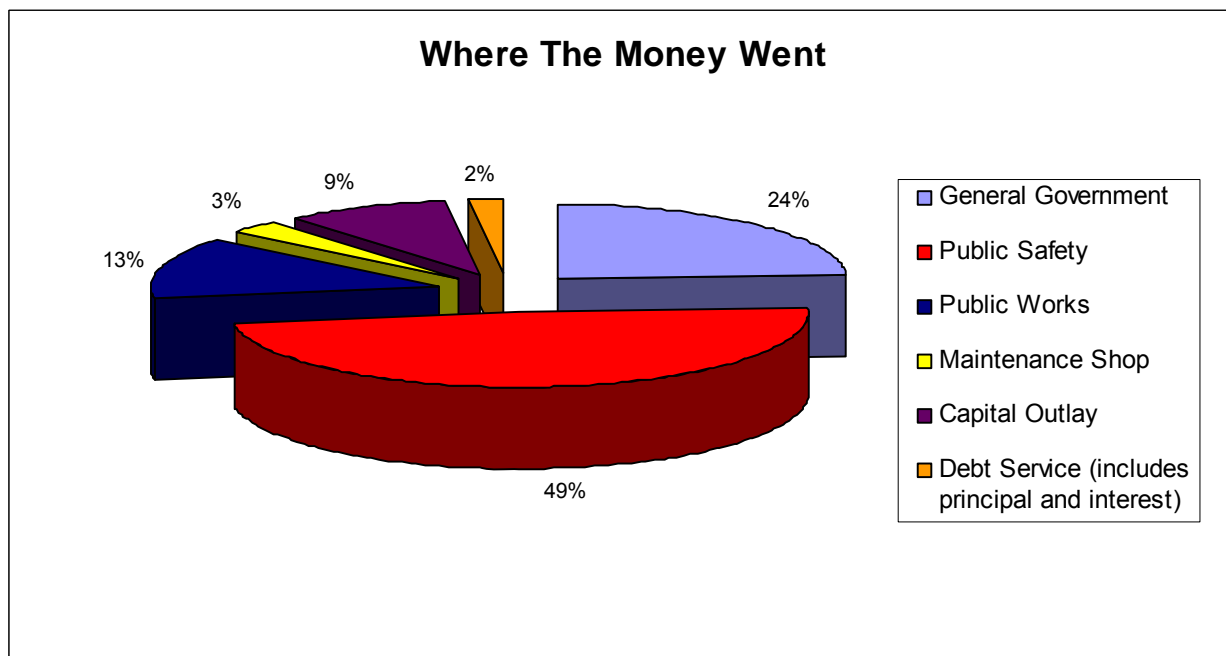
## Governmental Funds - Revenues and Expenditures

For the Fiscal Year Ended June 30, 2007

### Total Revenues and Sources of Financing - \$11,354,557



### Total Expenditures - \$11,026,691



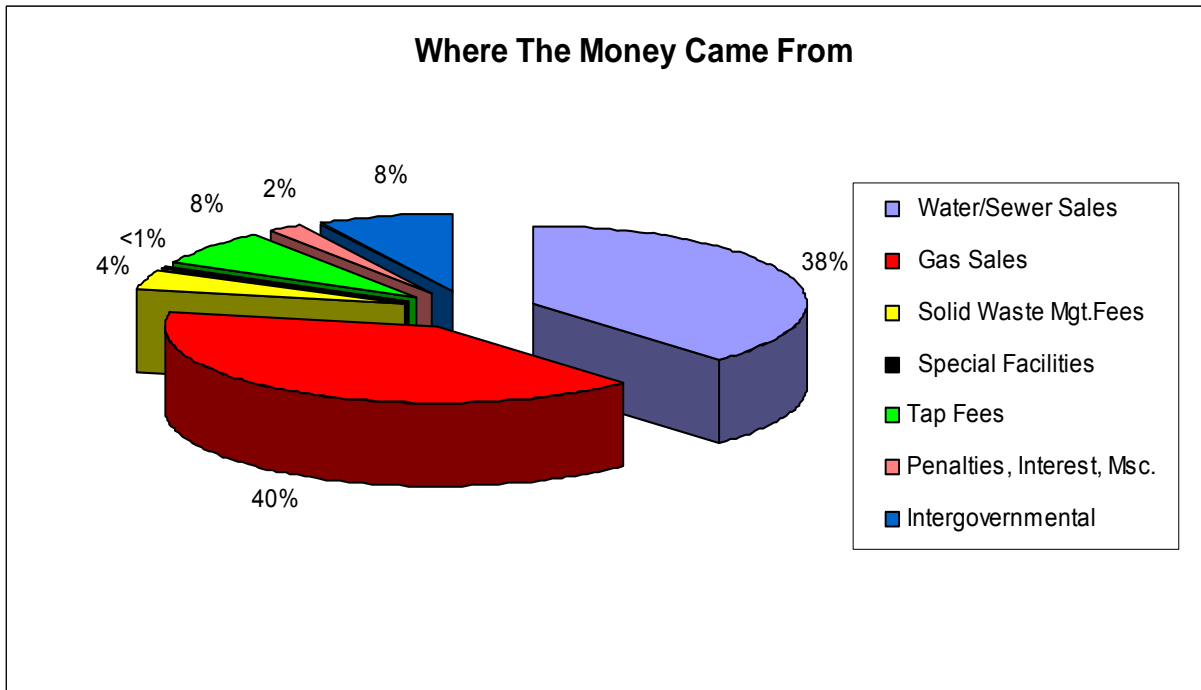
Source: 2007 CAFR page 28



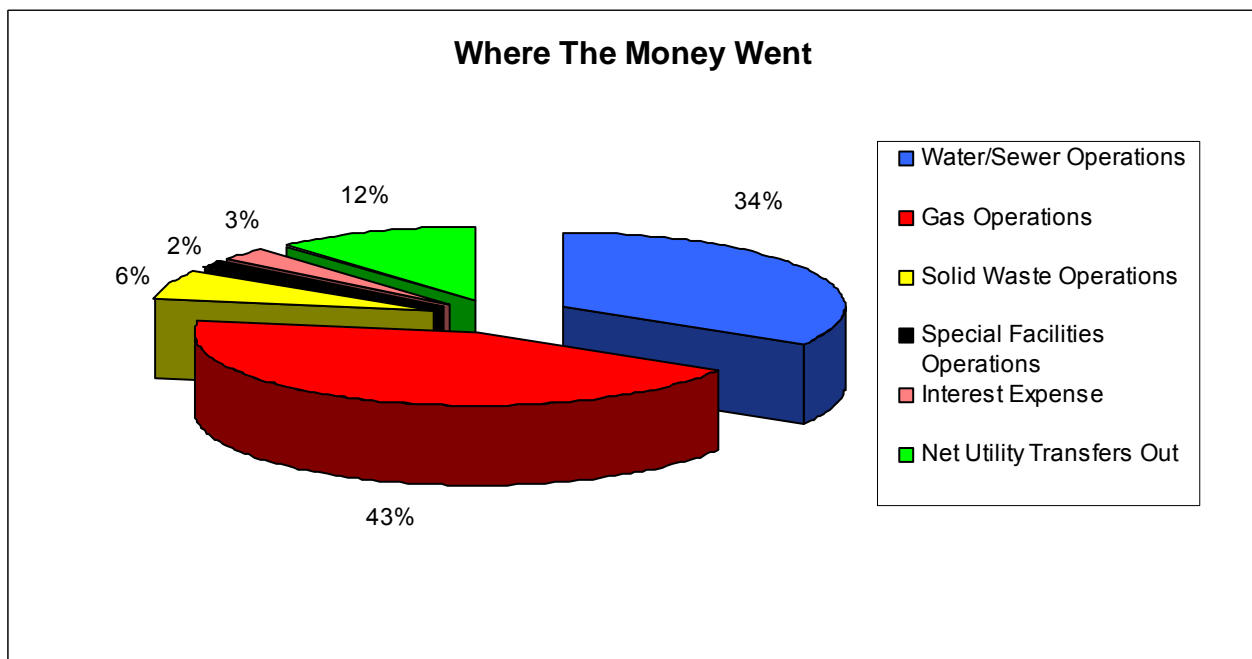
## Business-Type Funds – Revenues and Expenses

For the Fiscal Year Ended June 30, 2007

### Revenues and Sources of Financing - \$26,154,565



### Total Expenses - \$23,306,405



Source: 2007 CAFR pages 32-33

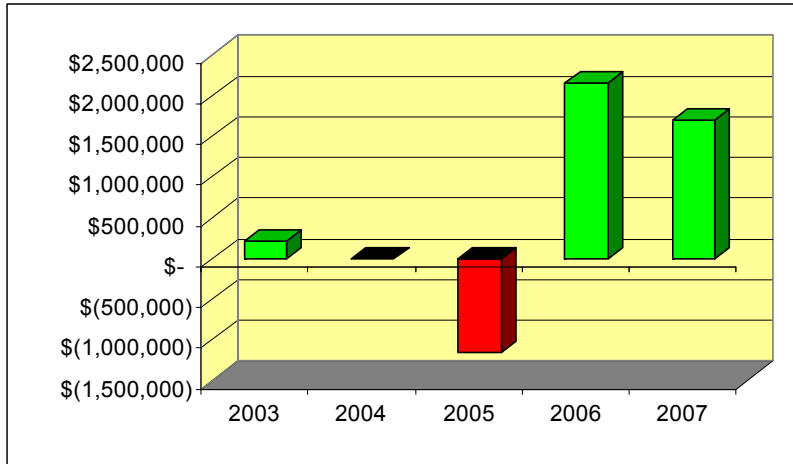
## Government-Wide Combining Statement of Cash Flows – 2006 and 2007

	2007		GOVERNMENT-WIDE TOTAL
	UTILITY FUNDS	GOVERNMENTAL FUNDS	
<b>Cash Flows From Operating Activities:</b>			
Receipts From Customers	\$ 23,645,140	\$ 1,216,656	\$ 24,861,796
Receipts From Taxes	-	4,220,844	4,220,844
Net Receipts from Municipal Court	-	482,823	482,823
Operating Expenditures	(11,155,662)	(1,843,477)	(12,999,139)
Payments to Employees	(2,978,876)	(6,422,520)	(9,401,396)
Internal Activity	(1,318,324)	1,318,324	-
<b>Net Cash Provided by Operating Activities</b>	<b>8,192,278</b>	<b>(1,027,350)</b>	<b>7,164,928</b>
<b>Cash Flows From Noncapital Financing Activities</b>			
Intergovernmental Grants	3,017,613	-	3,017,613
Transfers to (from) Other Funds	(2,706,583)	2,706,583	-
<b>Net Cash From (To) Noncapital Financing Activities</b>	<b>311,030</b>	<b>2,706,583</b>	<b>3,017,613</b>
<b>Cash Flows From Capital and Related Financing Activities:</b>			
Acquisition and Construction of Capital Assets	(12,473,986)	(1,030,230)	(13,504,216)
Principal Payments on Long-term Debts	(673,015)	(201,681)	(874,696)
Principal Payments on Bonds	(761,369)	-	(761,369)
Interest and Fiscal Charges on Long-Term Debt	(667,142)	(14,932)	(682,074)
Proceeds from Issuance of Long-Term Debt	6,907,668	-	6,907,668
<b>Net Cash From (To) Capital and Related Financing Activities</b>	<b>(7,667,844)</b>	<b>(1,246,843)</b>	<b>(8,914,687)</b>
<b>Cash Flows From Investing Activities:</b>			
Interest On Investments	83,428	344,939	428,367
<b>Net Increase (Decrease) in Cash</b>	<b>\$ 918,892</b>	<b>\$ 777,329</b>	<b>\$ 1,696,221</b>

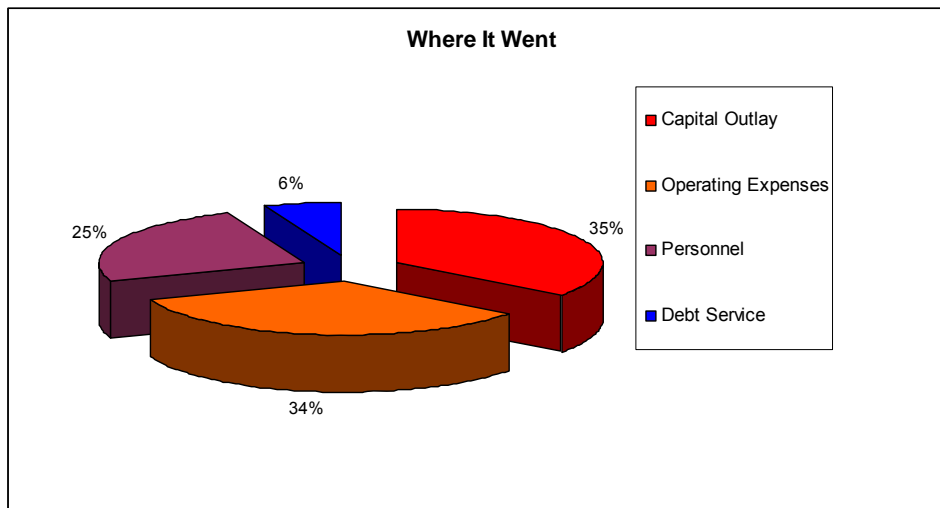
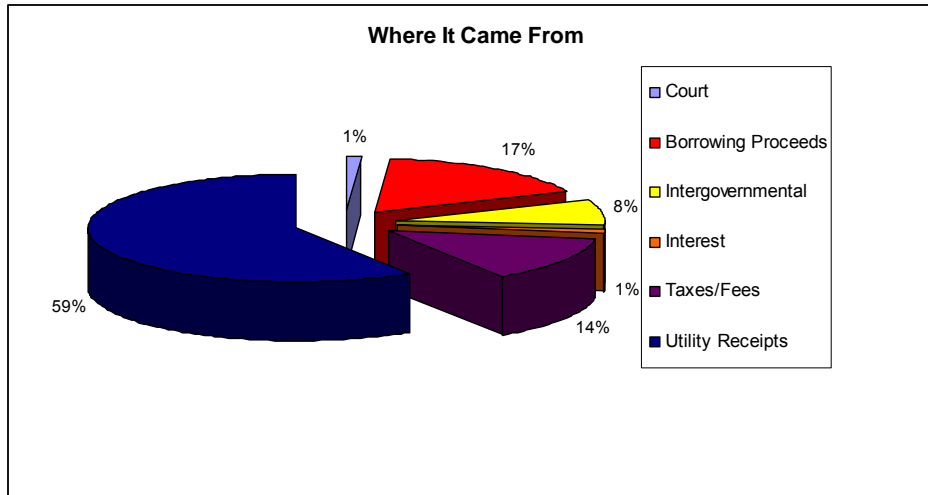
## Government-Wide Combining Statement of Cash Flows – 2006 and 2007

GOVERNMENT-WIDE TOTAL	2006	
	GOVERNMENTAL FUNDS	UTILITY FUNDS
\$ 26,154,772	\$ 1,088,221 *	\$ 25,066,551
3,941,421	3,941,421 *	-
352,027	352,027	-
(15,730,278)	(4,032,220)	(11,698,058)
(8,053,263)	(5,286,864)	(2,766,399)
-	2,822,541	(2,822,541)
<b>6,664,679</b>	<b>(1,114,874)</b>	<b>7,779,553</b>
146,785	-	146,785
-	1,697,386	(1,697,386)
<b>146,785</b>	<b>1,697,386</b>	<b>(1,550,601)</b>
(2,972,046)	(878,386)	(2,093,660)
(823,497)	(173,679)	(649,818)
(877,000)	-	(877,000)
(682,211)	(32,060)	(650,151)
286,373	286,373	-
<b>(5,068,381)</b>	<b>(797,752)</b>	<b>(4,270,629)</b>
346,521	176,459	170,062
<b>\$ 2,089,604</b>	<b>\$ (38,781)</b>	<b>\$ 2,128,385</b>

### Government-Wide Net Change in Cash – Last Five Fiscal Years



### Cash Flow for Fiscal Year Ended June 30, 2007









**Citizens Report  
For the Fiscal Year Ended June 30, 2007  
Prepared by the City of Winder  
Finance Department**