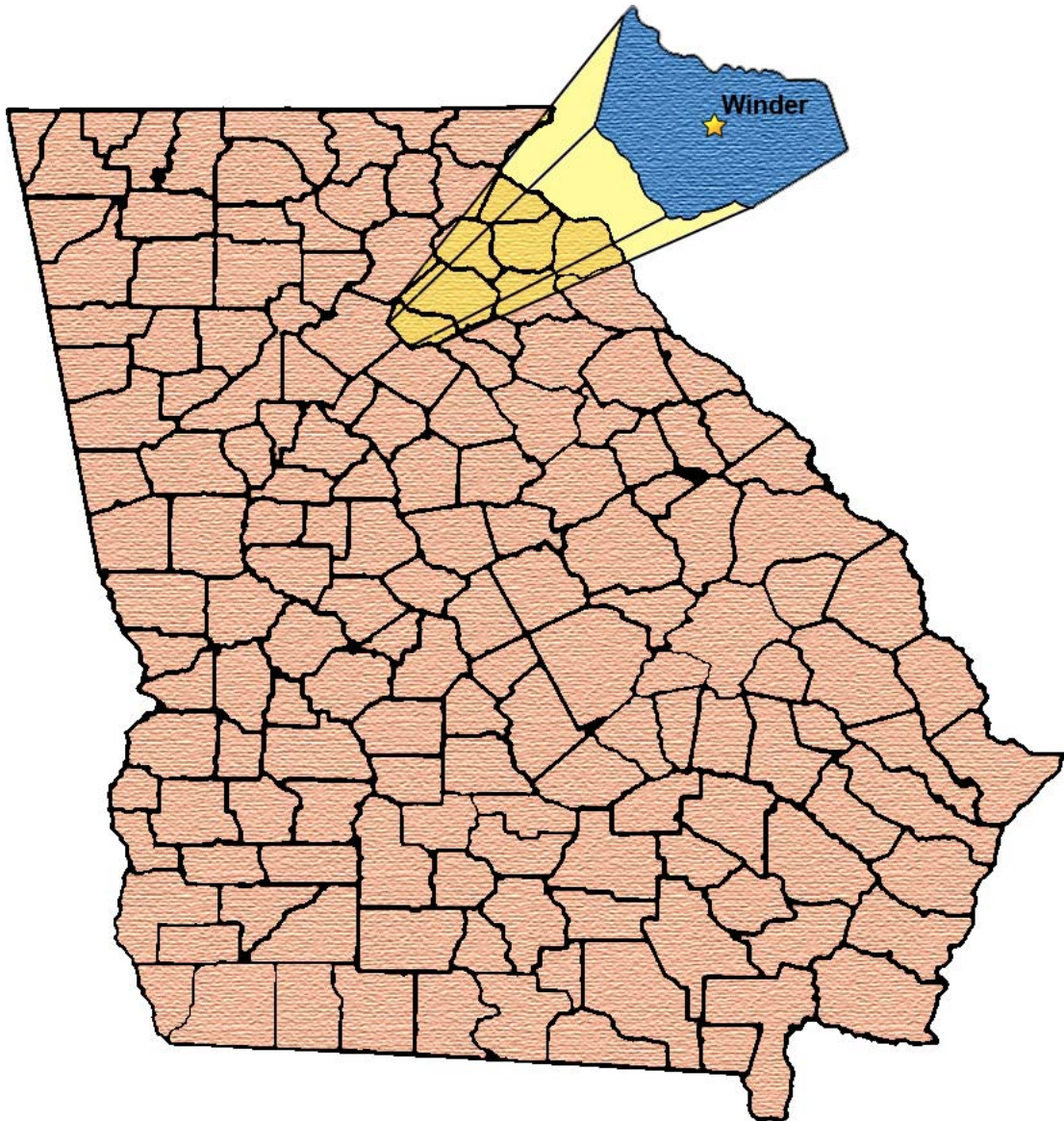


2013



**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)	(3.00)
					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.

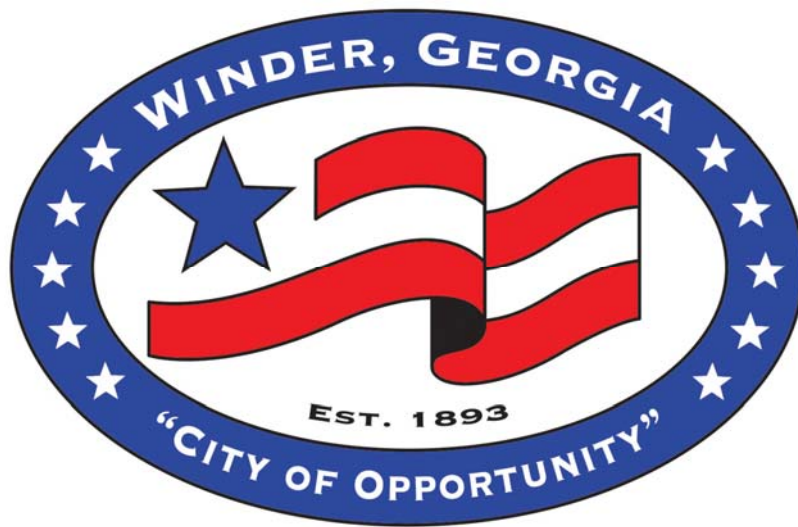
Budget Calendar

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.





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Winder
Georgia**

For the Fiscal Year Beginning

July 1, 2011

Linda C. Danson Jeffrey R. Egan

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Winder, Georgia for its annual budget for the fiscal year beginning July 1, 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

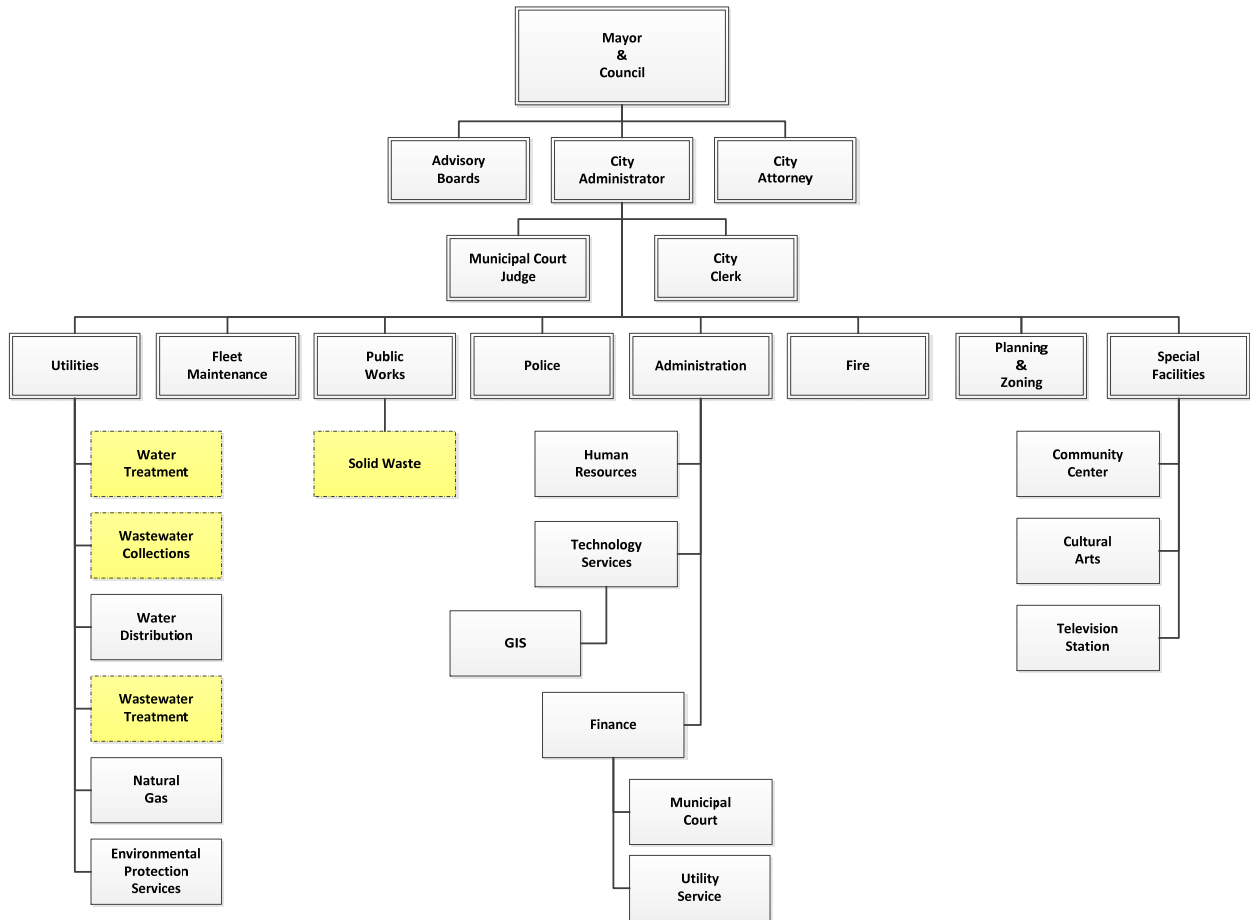
Our **Strategic Mission** is to provide reliable, responsive, quality service to enhance the safety, livability and prosperity of our community.

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: 





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
<u>Administration</u>					
City Administrator	1.00	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	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	<u>4.75</u>	<u>4.75</u>	<u>3.75</u>	<u>3.75</u>	<u>3.75</u>
<u>Human Resources</u>					
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	<u>4.50</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>2.00</u>
<u>Finance</u>					
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	<u>3.00</u>	<u>2.00</u>	<u>2.00</u>	<u>3.00</u>	<u>4.00</u>
<u>Technology Services</u>					
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	<u>3.00</u>	<u>3.00</u>	<u>4.00</u>	<u>4.00</u>	<u>5.00</u>
<u>Planning, Licensing & Permitting</u>					
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	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>2.00</u>
<u>Mainstreet</u>					
Director	1.00	1.00	-	-	-
Total	<u>1.00</u>	<u>1.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Municipal Court</u>					
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	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>3.00</u>	<u>3.00</u>

	Approved FY 2009	Approved FY 2010	Approved FY 2011	Approved FY 2012	Requested FY 2013
<u>Police</u>					
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	<u>52.75</u>	<u>53.00</u>	<u>53.00</u>	<u>52.50</u>	<u>49.75</u>
<u>Fire</u>					
Fire Administration	4.00	4.00	4.00	4.00	4.00
Fire Fighters	21.00	21.00	21.00	21.00	21.00
Part Paid Fire Fighters (24) Note Only	-	-	-	-	-
Total	<u>25.00</u>	<u>25.00</u>	<u>25.00</u>	<u>25.00</u>	<u>25.00</u>
<u>Public Works</u>					
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	<u>30.00</u>	<u>26.00</u>	<u>26.00</u>	<u>25.00</u>	<u>23.00</u>
<u>Facilities Maintenance</u>					
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	<u>8.63</u>	<u>5.63</u>	<u>5.63</u>	<u>-</u>	<u>-</u>
<u>TV Station</u>					
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	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>1.00</u>
<u>Grant Fund</u>					
GOHS Police Officers	1.00	1.00	1.00	1.00	0.25
DOJ Police Officers	-	-	2.00	2.00	2.00
Total	<u>1.00</u>	<u>1.00</u>	<u>3.00</u>	<u>3.00</u>	<u>2.25</u>
<u>Water Fund</u>					
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	<u>22.00</u>	<u>16.00</u>	<u>16.00</u>	<u>16.00</u>	<u>18.00</u>

Summary of Citywide – Positions by Department (Continued)

	Approved FY 2009	Approved FY 2010	Approved FY 2011	Approved FY 2012	Requested FY 2013
<u>Fats, Oils, & Grease</u>					
Service Technician	-	-	-	-	1.00
Total	-	-	-	-	1.00
<u>Stormwater</u>					
Crew Leader	-	-	-	-	1.00
Laborers	-	-	-	-	2.00
Total	-	-	-	-	3.00
<u>Gas Fund</u>					
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
<u>Community Center</u>					
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
<u>Cultural Arts</u>					
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
<u>Utility Billing</u>					
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
<u>Utility Administration</u>					
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	-	-	-	-

	<u>Approved FY 2009</u>	<u>Approved FY 2010</u>	<u>Approved FY 2011</u>	<u>Approved FY 2012</u>	<u>Requested FY 2013</u>
<u>Fleet Maintenance Department</u>					
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	<u>6.00</u>	<u>4.00</u>	<u>4.00</u>	<u>3.67</u>	<u>3.67</u>
Total City Wide	<u>211.88</u>	<u>182.88</u>	<u>183.88</u>	<u>176.55</u>	<u>168.42</u>

Summary of Citywide – Capital Requests

	<u>FY 2013</u>
<u>Information Technology</u>	
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	<u>\$ 337,500</u>
<u>Planning, Licensing, and Permitting</u>	
Large Format Copier/Scanner	\$ 8,600
Total	<u>\$ 8,600</u>
<u>Police</u>	
(3) Police Vehicles - Fully Loaded	\$ 117,400
Laptop Computers for Vehicles	15,000
Total	<u>\$ 132,400</u>
<u>Public Works</u>	
Demolish May Street Buildings	\$ 200,000
Paving & Sidewalks	449,000
Total	<u>\$ 649,000</u>
<u>Facilities Maintenance</u>	
Station 1 Remodel	18,900
Station 2 Remodel	214,900
Demolish Annex	20,000
Playground	40,000
Total	<u>\$ 293,800</u>
<u>Television Station</u>	
Remote Control Cameras & Installation	<u>\$ 55,200</u>
<u>Capital Projects</u>	
SPLOST Projects	<u>\$ 300,000</u>

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	\$	<u>3,271,000</u>

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	\$	<u>111,000</u>

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 Appalachian 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)

	<u>FY 2013</u>
<u>Water Distribution (continued)</u>	
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	<u>\$ 8,789,000</u>
<u>Stormwater</u>	
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	<u>\$ 363,000</u>
<u>Gas Fund</u>	
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	<u>\$ 568,000</u>

	<u>FY 2013</u>
<u>Meter Readers</u>	
Super Raptor Radio Transceiver	\$ 5,100
Mobile Lite Collector	9,300
Total	<u>\$ 14,400</u>
Total Capital Requets-Citywide	<u>\$ 14,892,900</u>

Debt Service

The City of Winder's long-term debt information is presented separately for governmental and business-type activities. The City has incurred debt as capital needs have grown, and the debt has been used to fund both revenue producing facilities and general purpose facilities. The table below presents the debt service budgeted figures for the fiscal year ending June 30, 2013.

	<u>Balances 6/30/2012</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balances 6/30/2013</u>	<u>Due In FY 2014</u>
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	<u>\$ 726,713</u>	<u>\$ -</u>	<u>\$ (371,371)</u>	<u>\$ 355,342</u>	<u>\$ 84,350</u>
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	<u>\$ 23,444,573</u>	<u>\$ 1,200,000</u>	<u>\$(1,761,753)</u>	<u>\$22,882,820</u>	<u>\$1,908,809</u>

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
	<u>\$ 1,835,271</u>	<u>\$ 305,105</u>	<u>\$ 914,899</u>	<u>\$54,062</u>	<u>\$22,621,082</u>	<u>\$7,189,277</u>	<u>\$32,919,696</u>



General Fund



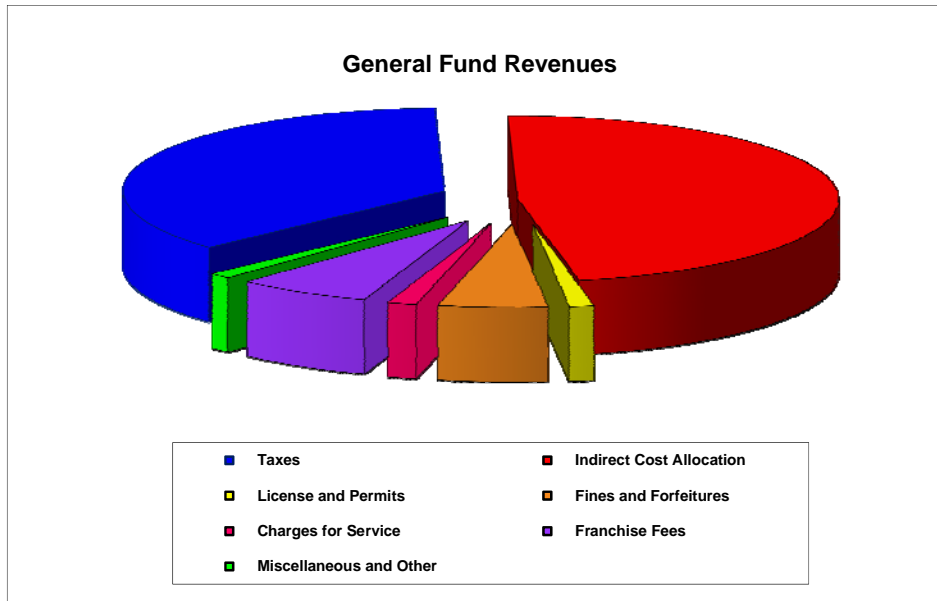
General Fund

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

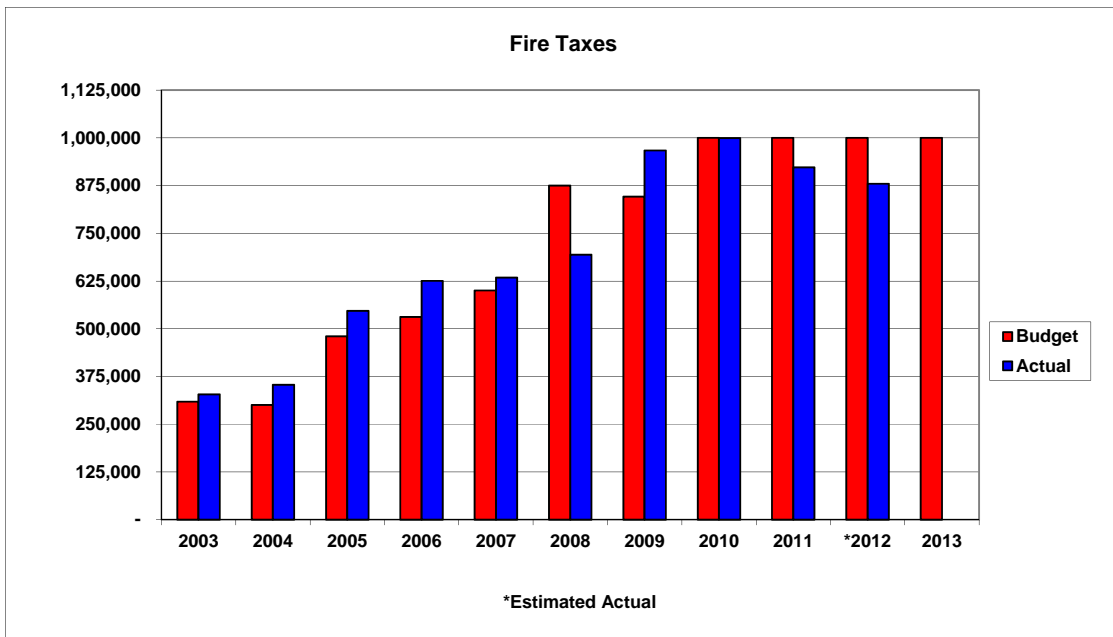
The primary sources of revenue are fire district taxes, Local Option Sales Tax (LOST), licenses and franchise fees, fines & forfeitures, and indirect cost allocations for administrative services for other funds.



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.

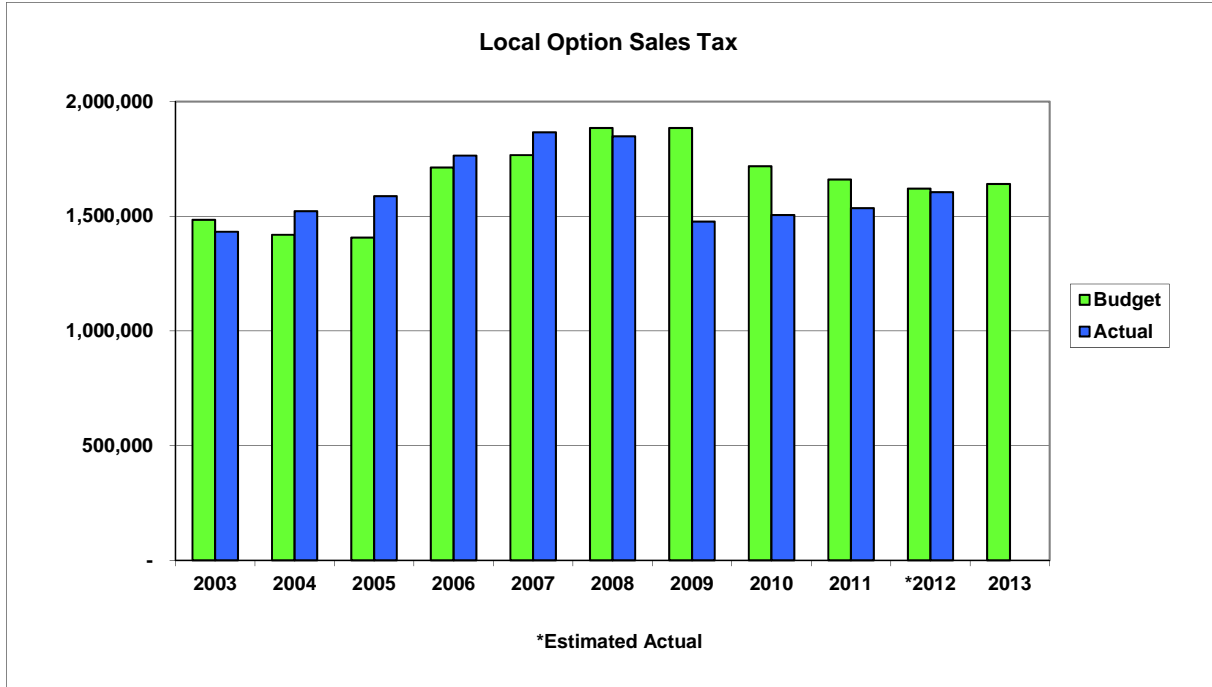


Street Lighting

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.

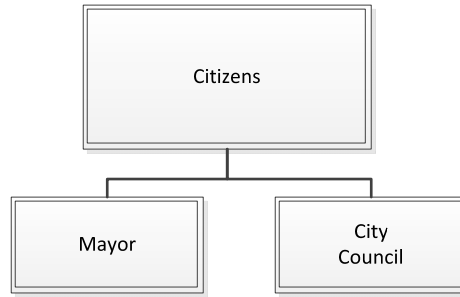
Fines & Forfeitures

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

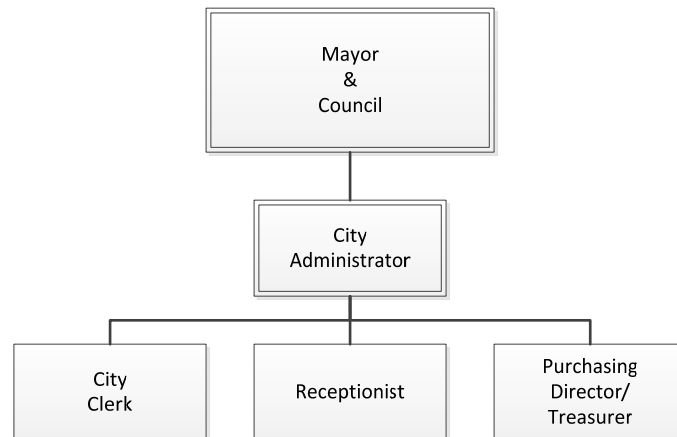


Statement of Purpose

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.

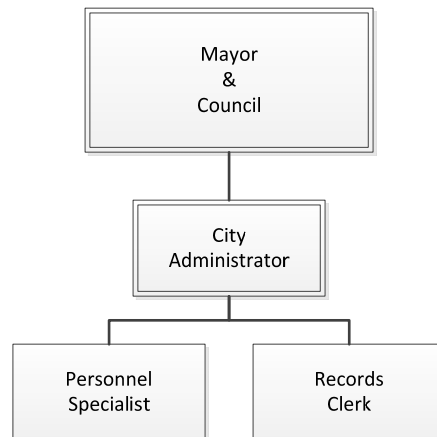
Program Objectives

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	2009-2010	2010-2011	2011-2012	2012-2013
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	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

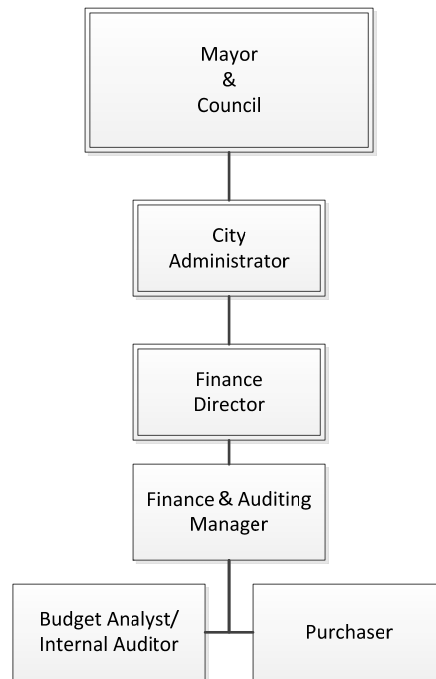
The Human Resource Department's purpose is to establish, develop, maintain, and communicate City policies, while maintaining and recommending fair employment and equal opportunity under State and Federal Laws. To represent, help, advise, and consult with City employees, while simultaneously keeping the 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	2009-2010	2010-2011	2011-2012	2012-2013
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	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.

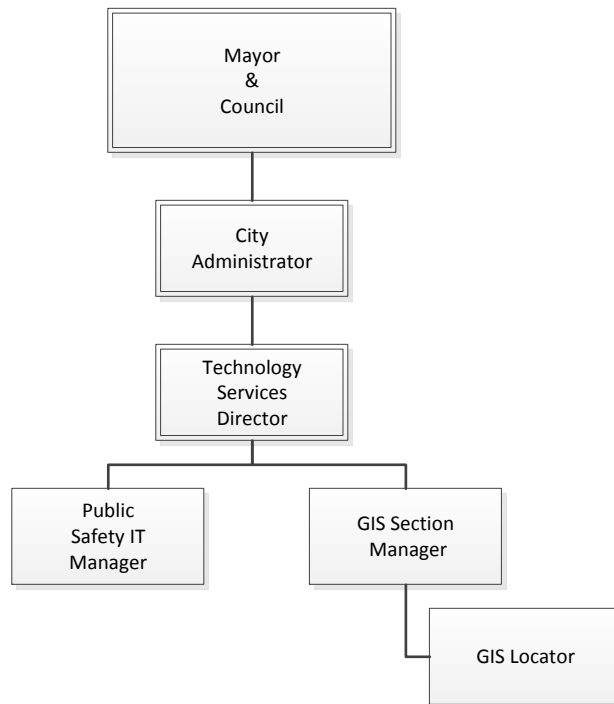
Primary functions include accounting, budgeting, managing and investing cash, managing debt, paying invoices, executing payroll, billing receivables, and collections (utilities, business licenses, transit taxes, local improvement districts, hotel/motel taxes, miscellaneous). The department is responsible 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	2009-2010	2010-2011	2011-2012	2012-2013
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	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.

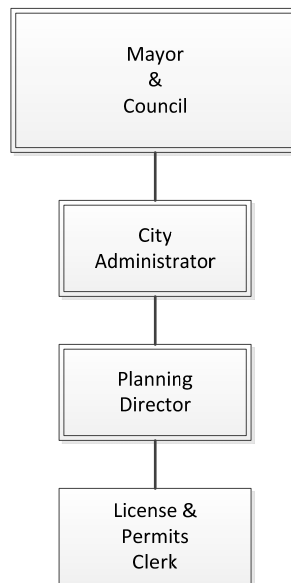
Program Objectives

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

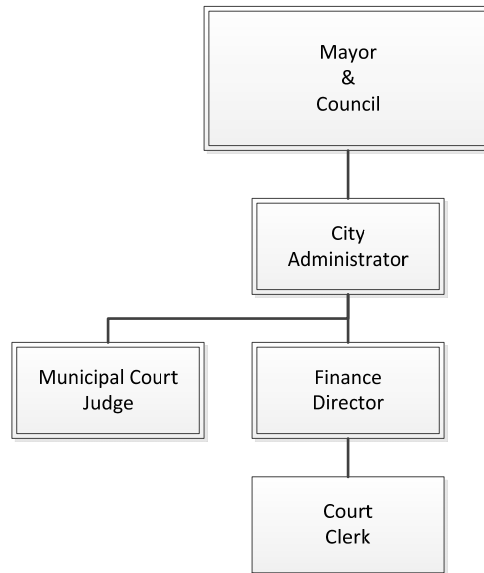
The Georgia Initiative for Community Housing (GICH) is a three year program sponsored by the University of Georgia, the Georgia Municipal Association, Department of Community Affairs and others. The purpose and goal of this program, quite simply, is to improve the quality and quantity of affordable housing, 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 three 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

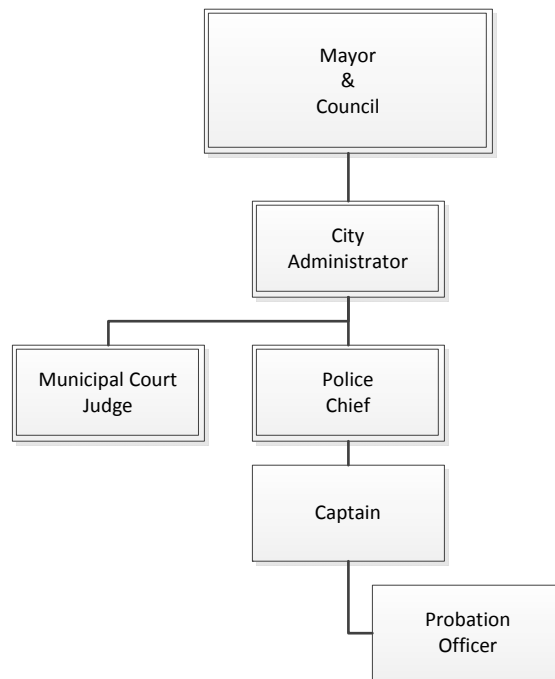
Our Strategic Mission is to flawlessly execute the legal processes related to enforcing city ordinances and traffic laws and to coordinate our efforts with other agencies within the criminal justice system. Provide court administration to guarantee that all persons coming before the Court are treated 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	2009-2010	2010-2011	2011-2012	2012-2013
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	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.

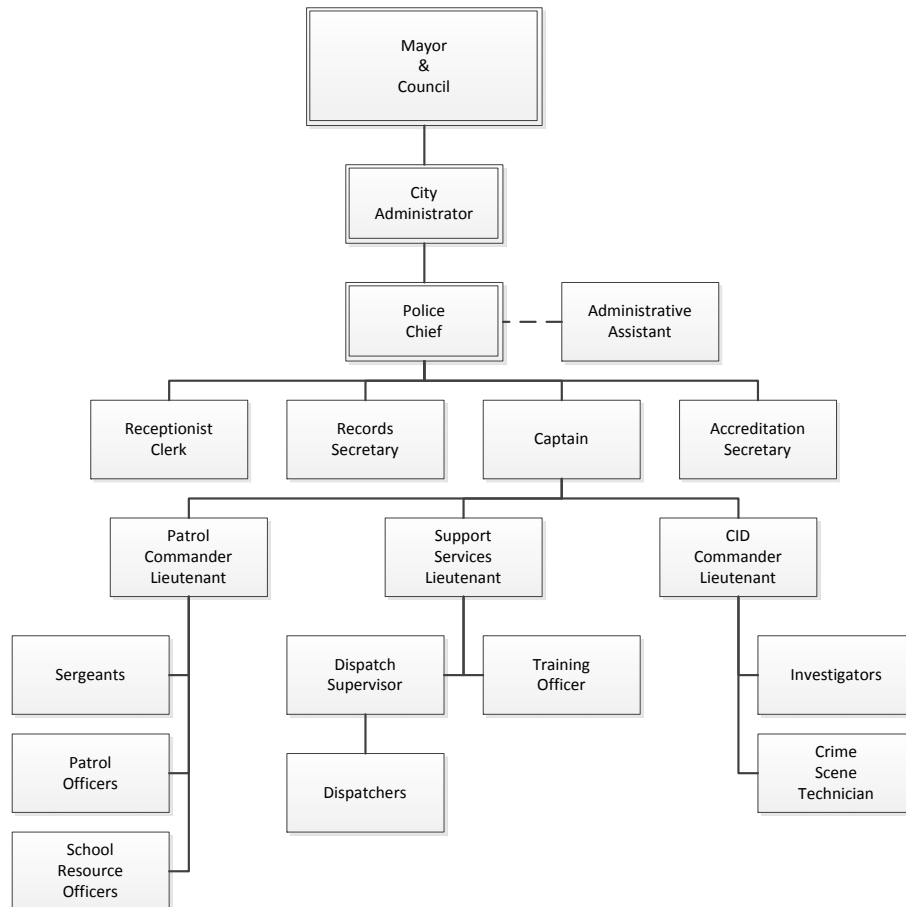
Program Objectives

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	2009-2010	2010-2011	2011-2012	2012-2013
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	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.

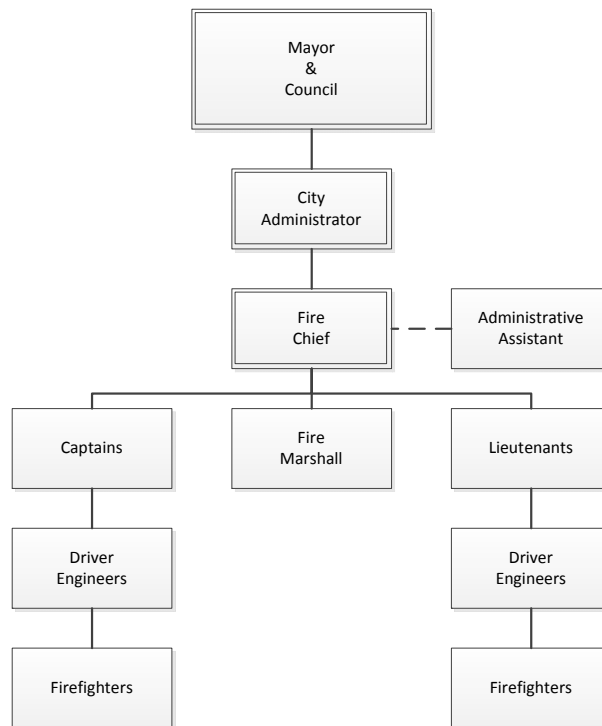
Program Objectives

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	2009-2010	2010-2011	2011-2012	2012-2013
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	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.

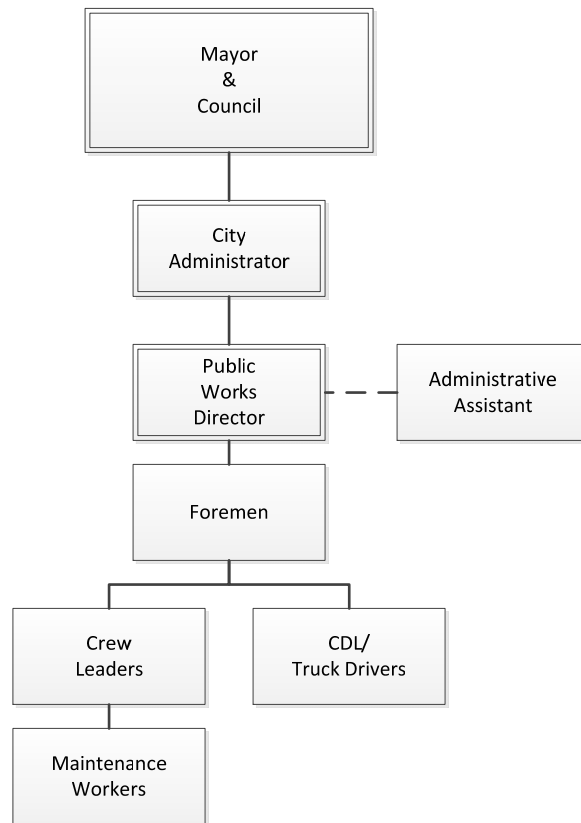
Program Objectives

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	2009-2010	2010-2011	2011-2012	2012-2013
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	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
<u>Administration</u>					
City Administrator	1.00	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	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	<u>4.75</u>	<u>4.75</u>	<u>3.75</u>	<u>3.75</u>	<u>3.75</u>
<u>Human Resources</u>					
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	<u>4.50</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>2.00</u>
<u>Finance</u>					
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	<u>3.00</u>	<u>2.00</u>	<u>2.00</u>	<u>3.00</u>	<u>4.00</u>
<u>Technology Services</u>					
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	<u>3.00</u>	<u>3.00</u>	<u>4.00</u>	<u>4.00</u>	<u>5.00</u>
<u>Planning, Licensing & Permitting</u>					
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	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>2.00</u>
<u>Mainstreet</u>					
Director	1.00	1.00	-	-	-
Total	<u>1.00</u>	<u>1.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Municipal Court</u>					
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	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>3.00</u>	<u>3.00</u>

	<u>Approved FY 2009</u>	<u>Approved FY 2010</u>	<u>Approved FY 2011</u>	<u>Approved FY 2012</u>	<u>Requested FY 2013</u>
<u>Police</u>					
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	<u>52.75</u>	<u>53.00</u>	<u>53.00</u>	<u>52.50</u>	<u>49.75</u>
<u>Fire</u>					
Fire Administration	4.00	4.00	4.00	4.00	4.00
Fire Fighters	21.00	21.00	21.00	21.00	21.00
Part Paid Fire Fighters (24) Note Only	-	-	-	-	-
Total	<u>25.00</u>	<u>25.00</u>	<u>25.00</u>	<u>25.00</u>	<u>25.00</u>
<u>Public Works</u>					
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	<u>30.00</u>	<u>26.00</u>	<u>26.00</u>	<u>25.00</u>	<u>23.00</u>
<u>Facilities Maintenance</u>					
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	<u>8.63</u>	<u>5.63</u>	<u>5.63</u>	<u>-</u>	<u>-</u>
Total General Fund	<u>138.63</u>	<u>130.38</u>	<u>129.38</u>	<u>124.25</u>	<u>117.50</u>

General Fund

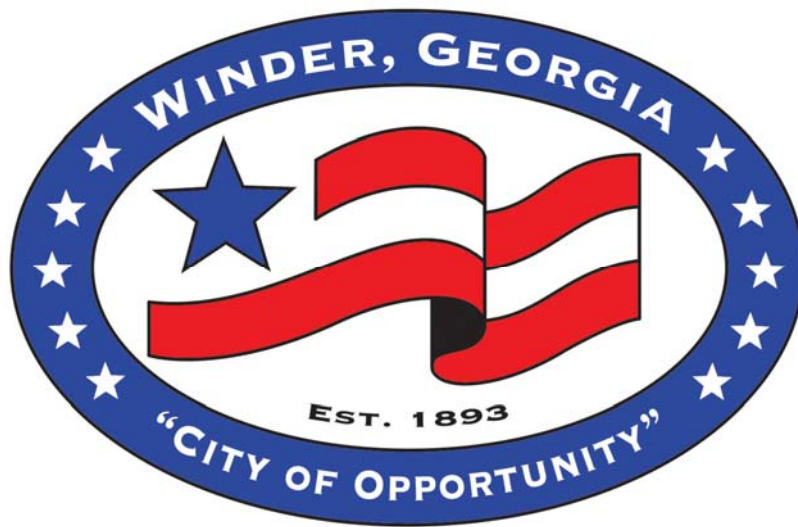
Debt Service

	<u>Balances</u> <u>6/30/2012</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	<u>\$ 726,712</u>	<u>\$ 371,371</u>	<u>\$ 19,246</u>	<u>\$ 390,617</u>

General Fund

Capital Outlay

	<u>FY 2013</u>
<u>Information Technology</u>	
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	<u>\$ 337,500</u>
<u>Planning, Licensing, and Permitting</u>	
Large Format Copier/Scanner	\$ 8,600
Total	<u>\$ 8,600</u>
<u>Police</u>	
(3) Police Vehicles - Fully Loaded	\$ 117,400
Laptop Computers for Vehicles	15,000
Total	<u>\$ 132,400</u>
<u>Public Works</u>	
Demolish May Street Buildings	\$ 200,000
Paving & Sidewalks	449,000
Total	<u>\$ 649,000</u>
<u>Facilities Maintenance</u>	
Station 1 Remodel	18,900
Station 2 Remodel	214,900
Demolish Annex	20,000
Playground	40,000
Total	<u>\$ 293,800</u>
General Fund Totals	<u>\$ 1,421,300</u>



Special Revenue Funds



Special Revenue Fund – Television Station

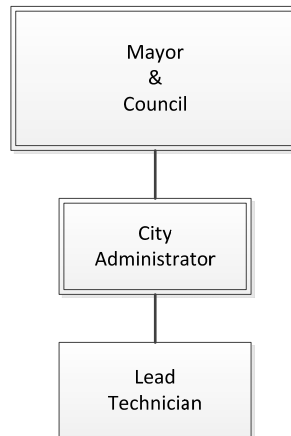
Revenue, Expenditures And Other Sources and Uses Summary

	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)	\$ -	\$ -



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.

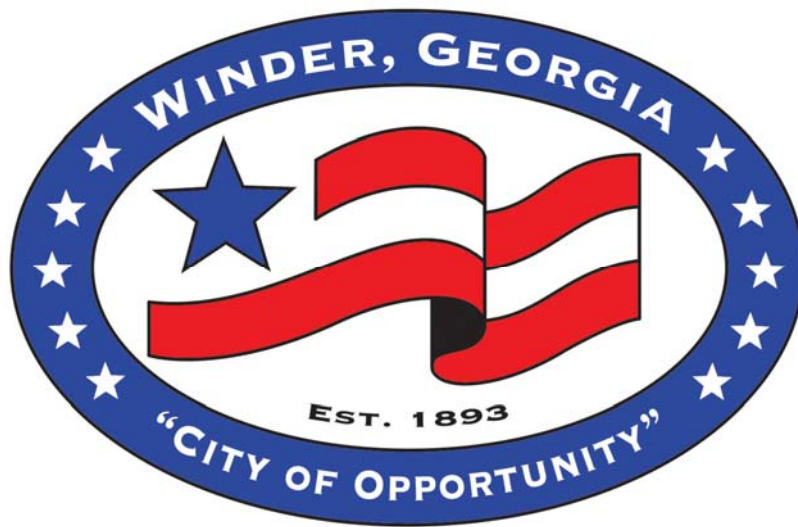
EXPENDITURES	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ORIGINAL BUDGET	2012-2013 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ 96,953	\$ 60,410	\$ 72,899	\$ 73,200	\$ 35,200
OVERTIME	120	235	61	700	800
TOTAL SALARIES	97,074	60,645	72,961	73,900	36,000
BENEFITS					
GROUP INSURANCE	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

<u>TV Station</u>	<u>Approved FY 2009</u>	<u>Approved FY 2010</u>	<u>Approved FY 2011</u>	<u>Approved FY 2012</u>	<u>Requested FY 2013</u>
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	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>1.00</u>

Special Revenue Fund – Television Station Capital Outlay

	<u>FY 2013</u>
<u>Television Station</u>	
Remote Control Cameras & Installation	<u>\$ 55,200</u>



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



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.

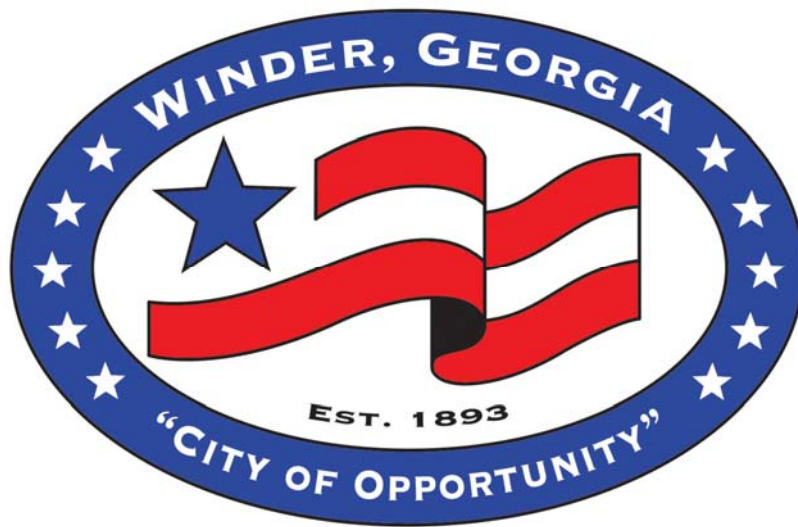
Statement of Purpose

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



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



Special Revenue Fund – Grant Fund

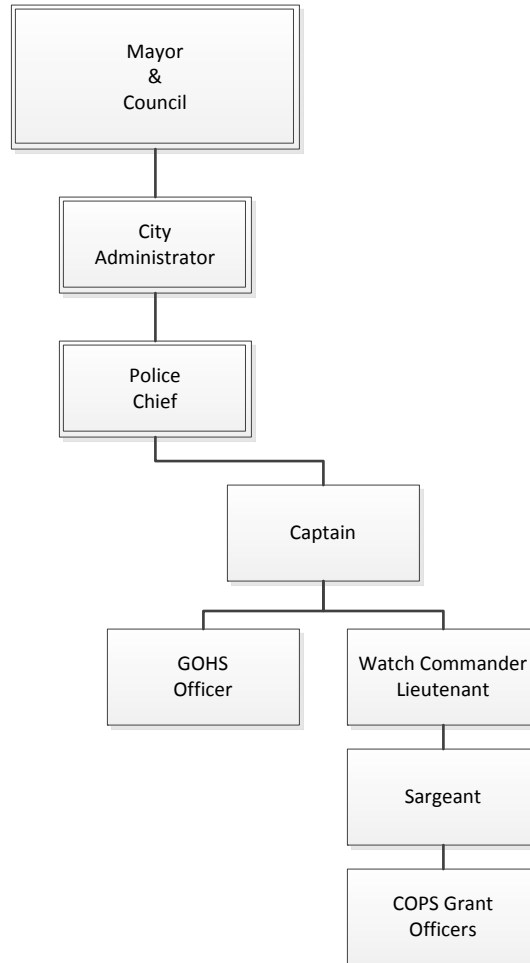
Revenue, Expenditures And Other Sources and Uses Summary

	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.

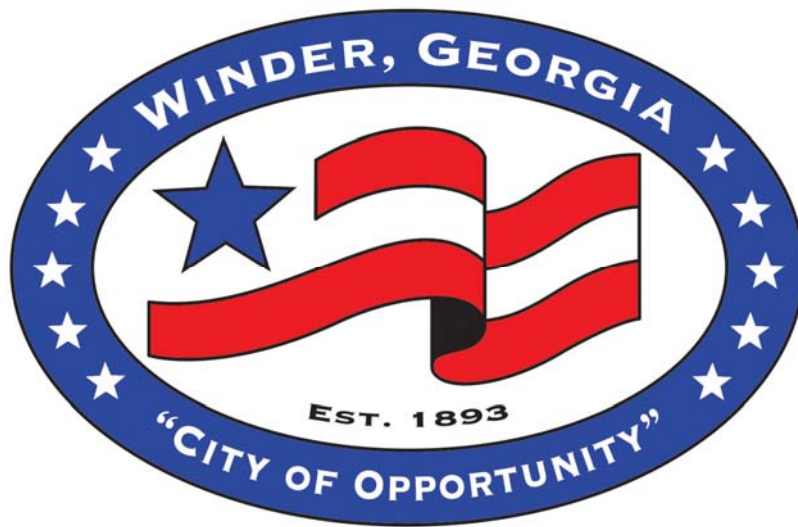
EXPENDITURES	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	\$ 40,674	\$ 84,951	\$ 104,022	\$ 99,700	\$ 79,800
OVERTIME	11,520	11,658	10,047	11,500	8,300
TOTAL SALARIES	52,194	96,608	114,070	111,200	88,100
BENEFITS					
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

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

Capital Projects Fund





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

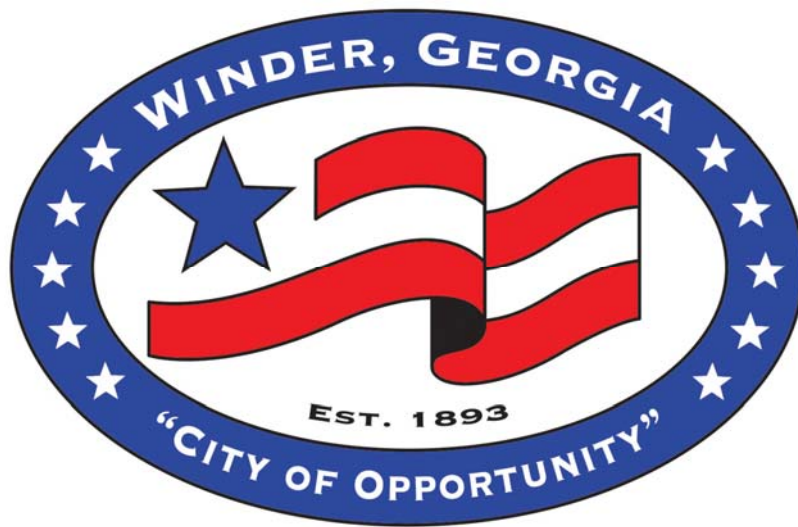
Capital Projects

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



Water and Sewer Fund



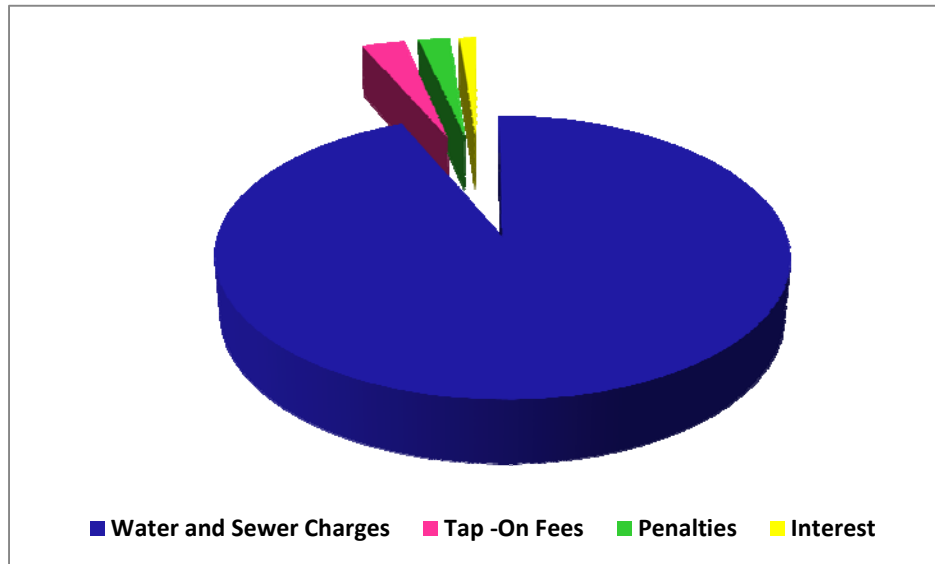
Water Fund

Revenue, Expenditures And Other Sources and Uses Summary

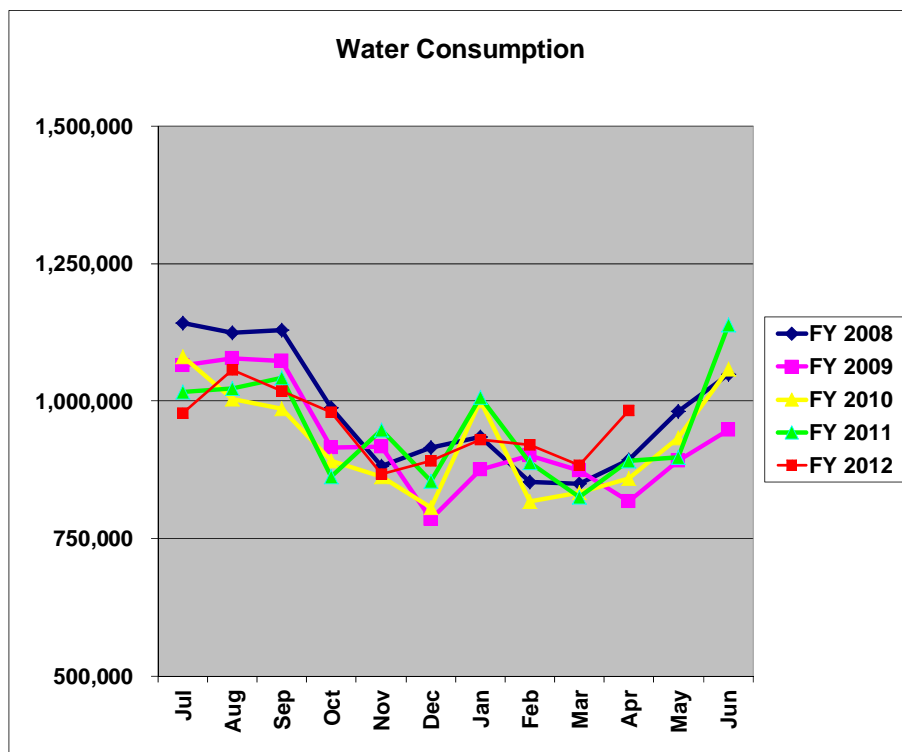
	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ORIGINAL BUDGET	2012-2013 PROPOSED BUDGET
REVENUE					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	26,991	5,330	63,642	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
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)

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

Base Water Rates (commercial)

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

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

Dedicated Fire Lines

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

Volume Rate (fire lines)

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

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

Base Sewer Rates

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

Volume Rate

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

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

Service Charges

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

Definitions & Notes

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

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

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

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

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

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

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

WATER CONNECTION FEES BASED ON METER SIZE

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

SEWER CONNECTION FEES -

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

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

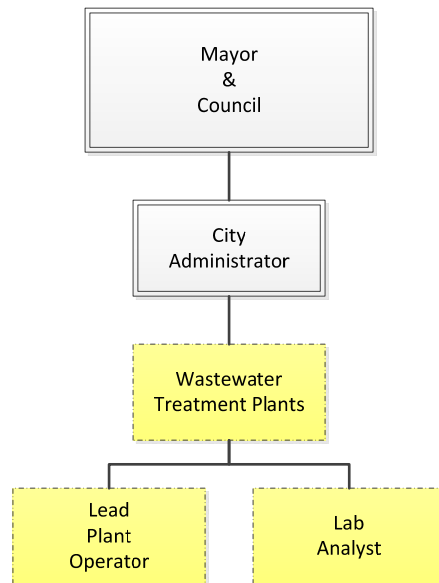
The other agreement is for the County to purchase one million gallons per day of capacity in the Cedar Creek Reclamation Facility which was completed in 2009. The monies collected from Barrow County for this capacity will partially offset the debt that the City incurred to construct this sewer treatment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

Water Fund Expenditures

EXPENDITURES	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.

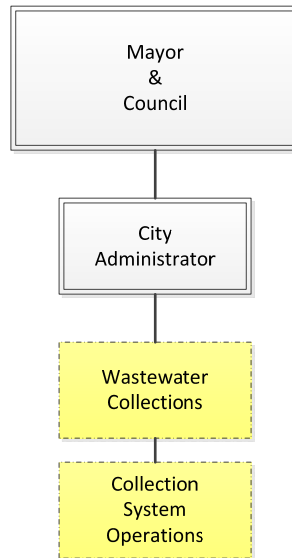
Program Objectives

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	2009-2010	2010-2011	2011-2012	2012-2013
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	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	2009-2010	2010-2011	2011-2012	2012-2013
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	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

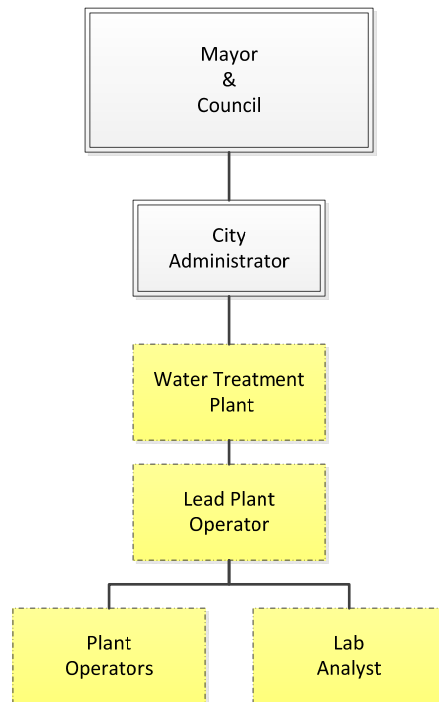
Statement of Purpose

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.

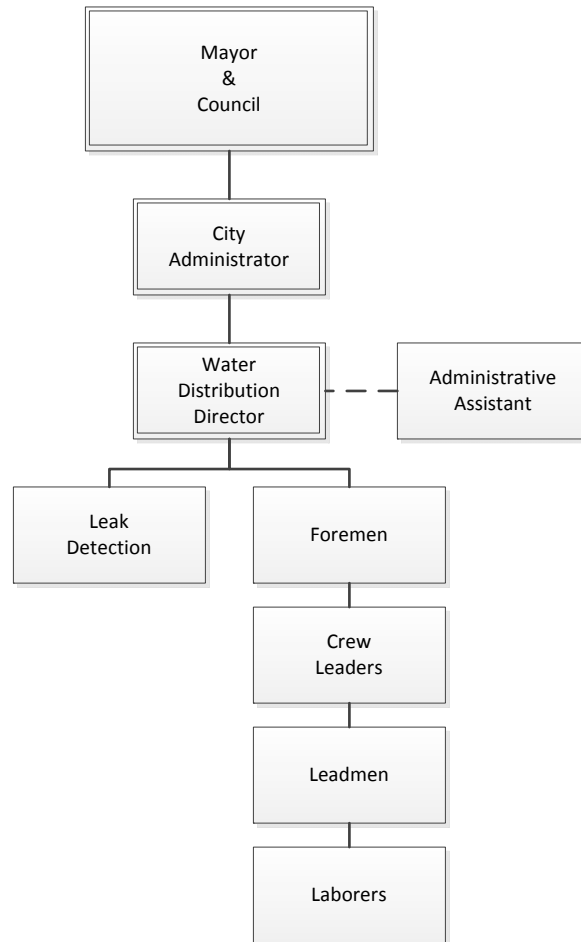
Program Objectives

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	2009-2010	2010-2011	2011-2012	2012-2013
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	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	2009-2010	2010-2011	2011-2012	2012-2013
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	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

<u>Water Fund</u>	<u>Approved FY 2009</u>	<u>Approved FY 2010</u>	<u>Approved FY 2011</u>	<u>Approved FY 2012</u>	<u>Requested FY 2013</u>
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	<u>22.00</u>	<u>16.00</u>	<u>16.00</u>	<u>16.00</u>	<u>18.00</u>

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

	<u>FY 2013</u>
<u>Wastewater Collection</u>	
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	<u>\$ 3,271,000</u>
<u>Water Treatment</u>	
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	<u>\$ 111,000</u>
<u>Water Distribution</u>	
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

	<u>FY 2013</u>
<u>Water Distribution-Continued</u>	
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	<u>\$ 8,789,000</u>
Water Fund Totals	<u>\$ 12,171,000</u>



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

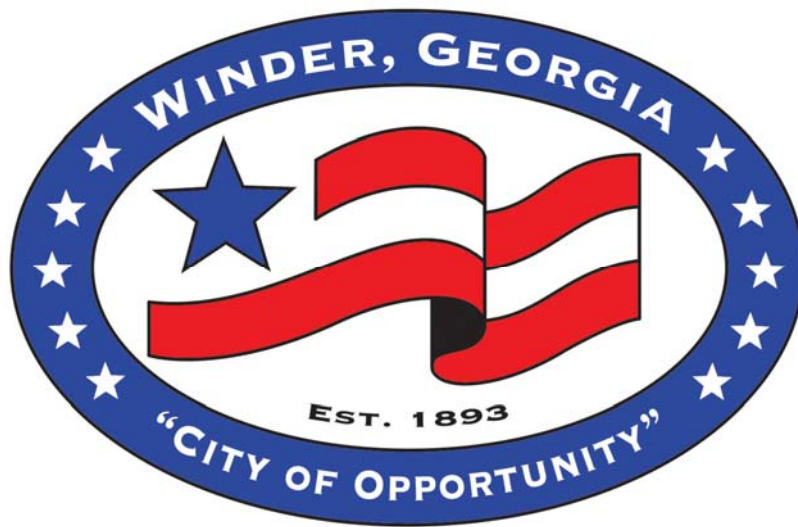
The primary source of revenue is from the Fats, Oils, and Grease (FOG) permits and inspections.

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.



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

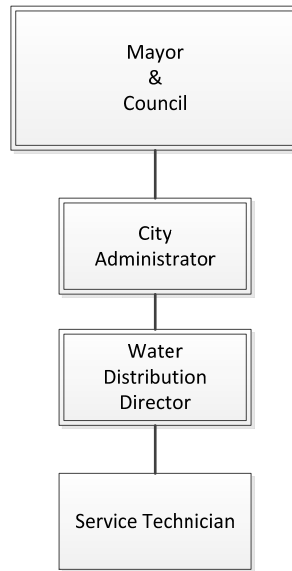
The Watershed Management program is responsible for analyzing the watershed to ensure State and Federal regulations for impaired streams are met. This monitoring program is designed to help Winder achieve its goal of having clean streams and rivers. By monitoring water quality over an extended period 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.

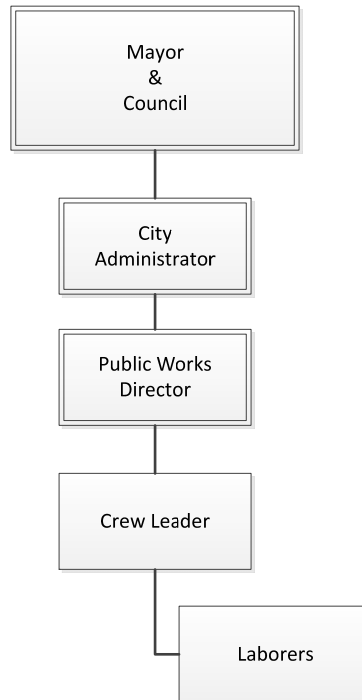
Program Objectives

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

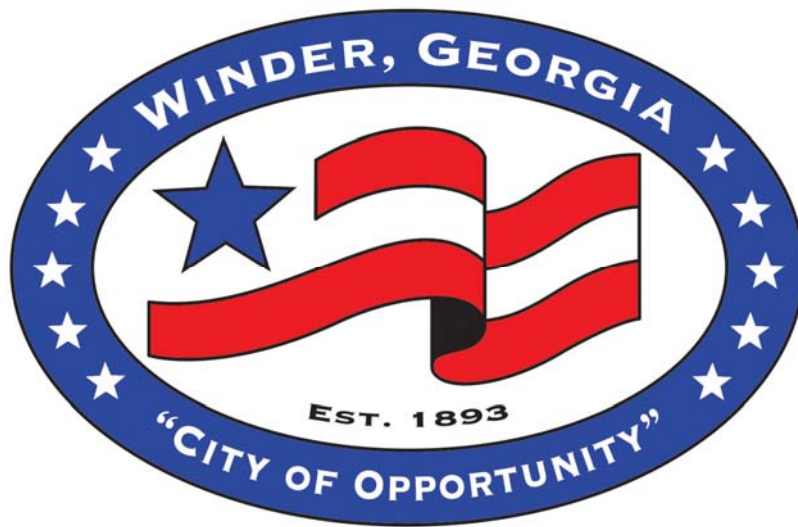
Positions

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

Environmental Protection Services Fund

Capital Outlay

	<u>FY 2013</u>
<u>Stormwater</u>	
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	<u>\$ 363,000</u>



Gas Fund



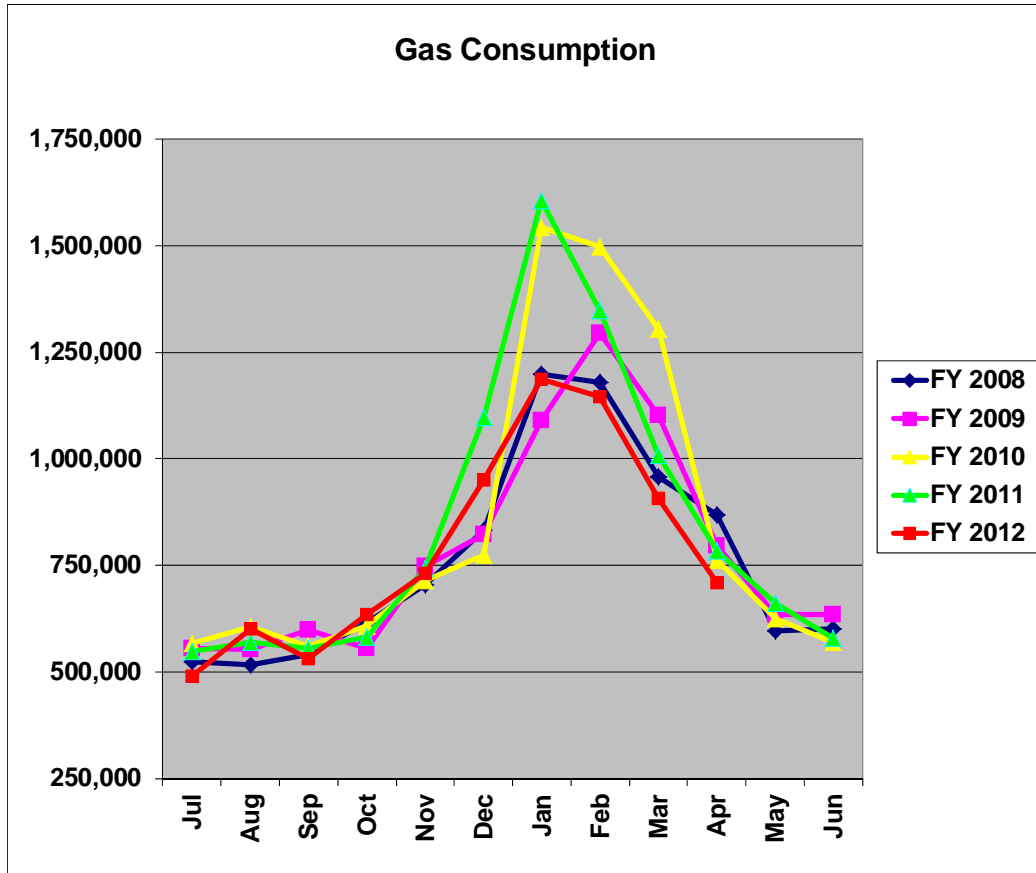
Gas Fund

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

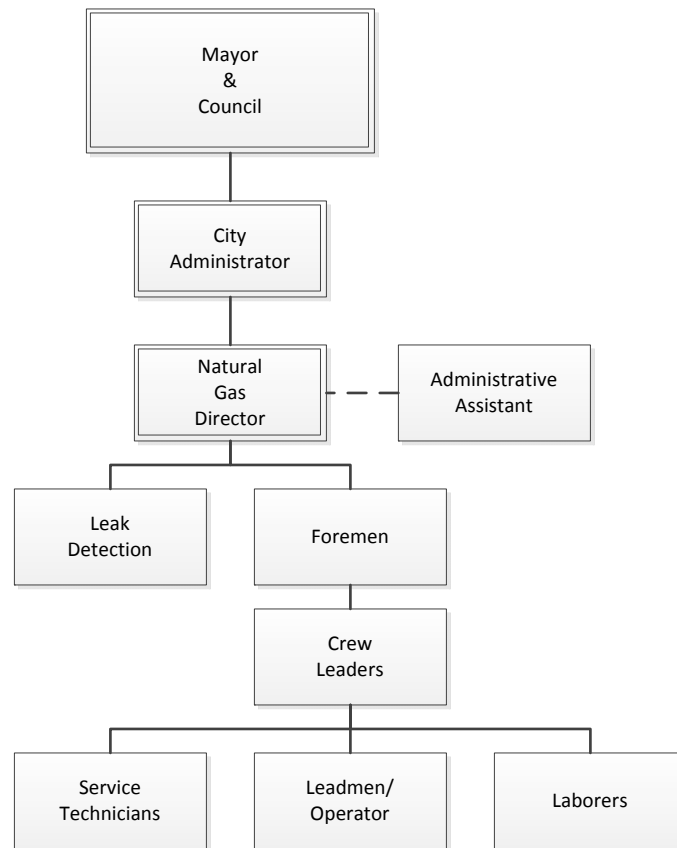
The primary source of revenue is user charges based on monthly natural gas consumption.



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	2009-2010	2010-2011	2011-2012	2012-2013
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	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

<u>Gas Department</u>	<u>Approved FY 2009</u>	<u>Approved FY 2010</u>	<u>Approved FY 2011</u>	<u>Approved FY 2012</u>	<u>Requested FY 2013</u>
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	<u>13.00</u>	<u>12.00</u>	<u>12.00</u>	<u>12.00</u>	<u>11.00</u>

Gas Fund

Debt Service

	<u>Balances 6/30/2012</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
GAS DEPARTMENT				
2008/2009 Equipment Financing	\$ 64,228	\$ 64,228	\$ 856	\$ 65,084
Total GAS DEPARTMENT	<u>\$ 64,228</u>	<u>\$ 64,228</u>	<u>\$ 856</u>	<u>\$ 65,084</u>

Gas Fund

Capital Outlay

	<u>FY 2013</u>
<u>Gas Fund</u>	
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	<u>\$ 568,000</u>

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

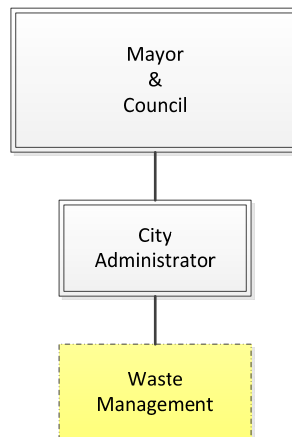
The primary source of revenue is based on fixed monthly charges for solid waste collection.

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.

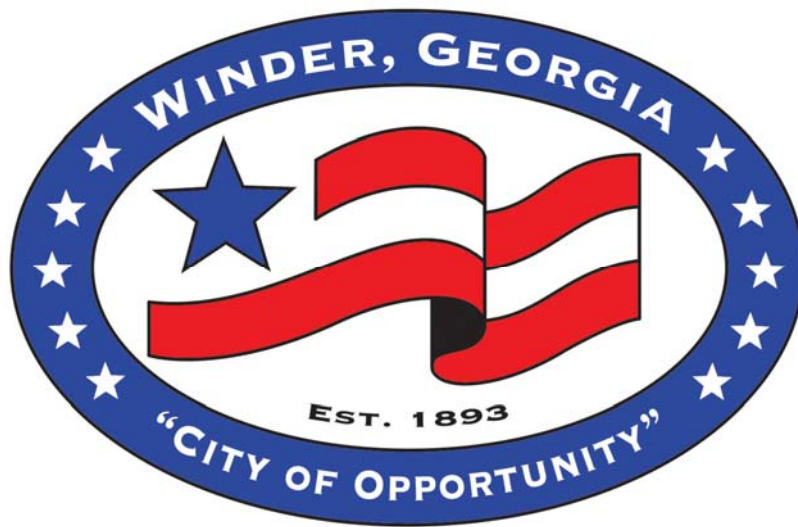
Program Objectives

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	2009-2010	2010-2011	2011-2012	2012-2013
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	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



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

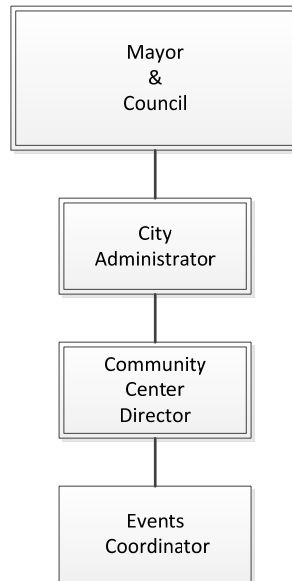
Special Facilities Fund

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.

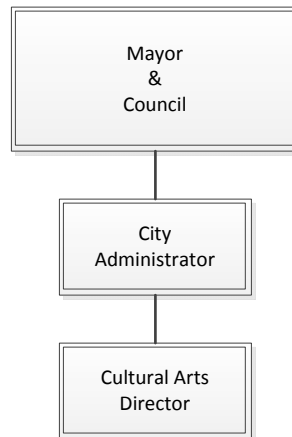
Program Objectives

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

	Approved FY 2009	Approved FY 2010	Approved FY 2011	Approved FY 2012	Requested FY 2013
<u>Community Center</u>					
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	<u>3.25</u>	<u>2.50</u>	<u>2.50</u>	<u>2.63</u>	<u>2.00</u>
<u>Cultural Arts</u>					
Director	1.00	1.00	1.00	1.00	1.00
Service Worker/Housekeeping	1.00	1.00	1.00	-	-
Total	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>1.00</u>	<u>1.00</u>
Total Special Facility Fund	<u>5.25</u>	<u>4.50</u>	<u>4.50</u>	<u>3.63</u>	<u>3.00</u>

Special Facilities Fund

Capital Outlay

No capital expenditures have been budgeted for this fund.



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)	\$ -	\$ -

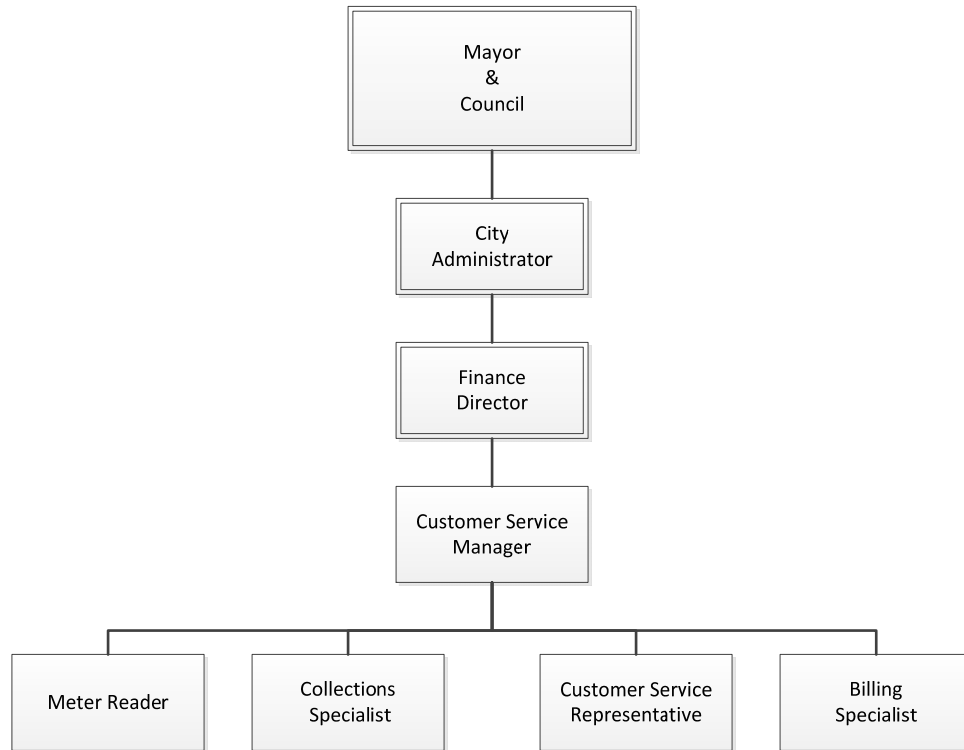
Utility Service Fund

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

	Approved FY 2009	Approved FY 2010	Approved FY 2011	Approved FY 2012	Requested FY 2013
<u>Utility Billing</u>					
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	<u>13.00</u>	<u>12.00</u>	<u>12.00</u>	<u>11.00</u>	<u>8.00</u>
<u>Utility Administration</u>					
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	<u>10.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Utility Service Fund	<u>23.00</u>	<u>12.00</u>	<u>12.00</u>	<u>11.00</u>	<u>8.00</u>

Utility Service Fund

Debt Service

	<u>Balances 6/30/2012</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
UTILITY SERVICE				
2008/2009 Equipment Financing	\$ 10,587	\$ 10,587	\$ 141	\$ 10,728
Total Utility Service	<u>\$ 10,587</u>	<u>\$ 10,587</u>	<u>\$ 141</u>	<u>\$ 10,728</u>

Utility Service Fund

Capital Outlay

	<u>FY 2013</u>
<u>Meter Readers</u>	
Super Raptor Radio Transceiver	\$ 5,100
Mobile Lite Collector	9,300
Total Utility Service Fund	<u>\$ 14,400</u>

Fleet Maintenance Fund



Fleet Maintenance Fund

Revenue, Expenditures And Other Sources and Uses Summary

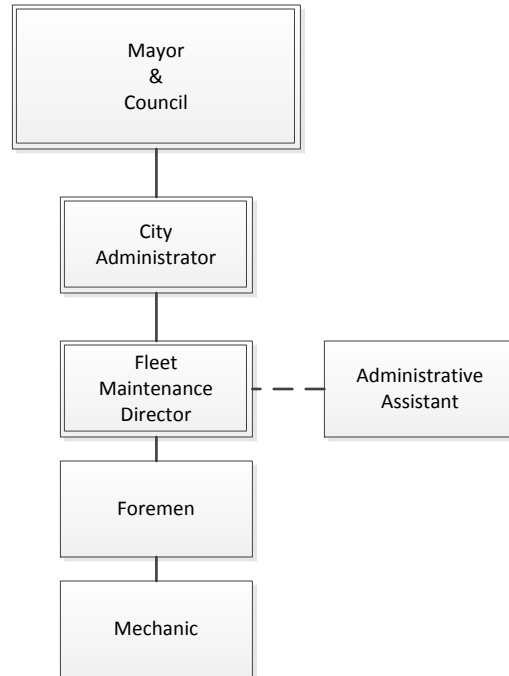
	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ORIGINAL BUDGET	2012-2013 PROPOSED BUDGET
REVENUE					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	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

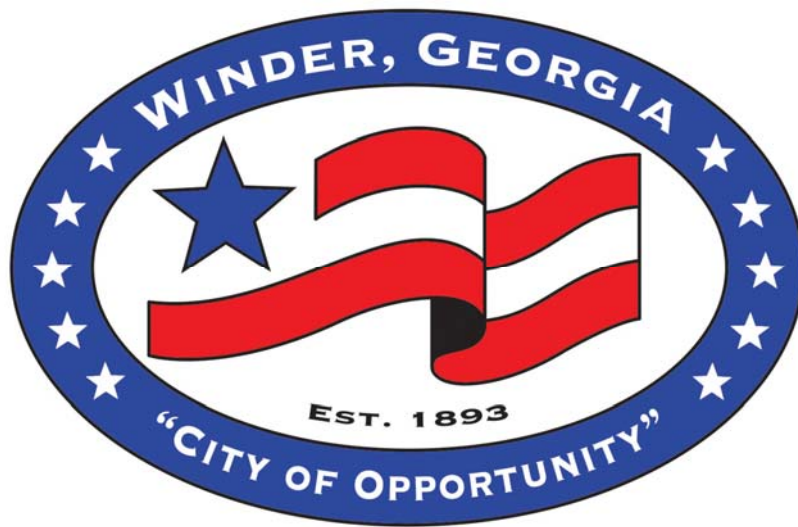
Fleet Maintenance Fund Positions

<u>Fleet Maintenance Department</u>	<u>Approved FY 2009</u>	<u>Approved FY 2010</u>	<u>Approved FY 2011</u>	<u>Approved FY 2012</u>	<u>Requested FY 2013</u>
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	<u>6.00</u>	<u>4.00</u>	<u>4.00</u>	<u>3.67</u>	<u>3.67</u>

Fleet Maintenance Fund

Debt Service

	<u>Balances 6/30/2012</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
FLEET MAINTENANCE				
2008/2009 Equipment Financing	\$ 4,235	\$ 4,235	\$ 56	\$ 4,291
Total Fleet Maintenance	<u>\$ 4,235</u>	<u>\$ 4,235</u>	<u>\$ 56</u>	<u>\$ 4,291</u>



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



Appendix



Statistical Information

Assessed and Fair Market Value of Taxable Property Last Ten Years

Tax Year	Gross Digest	Residential	Commercial	Industrial	All
Ended	Assessed Value	Property	Property	Property	Other
June 30					
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

				Percentage
				Assessed Value
Less	Total Net	Total	Total Net	To Fair
Exempt	Assessed	Direct	Fair Market	Market
Property**	Value	Tax	Value	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		LOST		ELOST		State of Georgia	Total All Sales Tax
	City of Winder	LOST Proceeds City of Winder	Barrow County/ Other Municipalities	SPLOST Barrow County	Barrow County School System			
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 Gov't	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

<u>Customer</u>	<u>Product/Service</u>	<u>Total Billings</u>	<u>Percent of System Revenues</u>
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 Gov't	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			<u>46.58%</u>

2003

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

Source: City of Winder Utility Billing Department

The earliest data readily available for statistical comparison is FY 2003

Statement of Financial Policies

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

Budget Policy

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

Revenue Policy

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

Investment Policy

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

Accounting, Auditing and Financial Reporting Policy

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

Debt Policy

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

Glossary of Terms

Adopted Budget

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

Assets

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

Budget Calendar

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

Budget Document

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

Budget Officer

City Administrator.

Capital Budget

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

Capital Improvement

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

Capital Outlay

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

Capital Projects

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

Comprehensive Annual Financial Report (CAFR)

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

Current Fiscal Year

July 1, 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.





City of Winder, Georgia
FY 2013 Annual Budget