

2011

Annual Budget City of Winder, Georgia For the Fiscal Year Ending June 30, 2011



Winder's Hidden Treasure: Fort Yargo State Park

Prepared By:
City of Winder, Georgia
Finance Department



Proposed

Front Cover – Winder's Hidden Treasure: Fort Yargo State Park

Fort Yargo was built by settlers in 1792 as a means of protection from the native Creek and Cherokee Indians. Now Fort Yargo State Park, which is located within the City of Winder, is home to the original fort plus a wide variety of outdoor recreation and scenery. From mountain biking, hiking, camping, and fishing, visitors from all over can enjoy Winder's Hidden Treasure.

Proposed



Proposed



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CITY OF WINDER, GEORGIA

ANNUAL BUDGET

For the Fiscal Year Ending

June 30, 2011

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

Proposed

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City Of Winder

May 17, 2010

George "Chip"
Thompson III
Mayor

The Honorable Mayor George "Chip" Thompson III,
Members of the City Council and Citizens of the
City of Winder

City Council:

Sonny Morris
Mayor Pro-Tem
Ward 1

Charlie Eberhart
Ward 2

Ridley Parrish
Ward 3

Frank Dunagan
Ward 4

David Maynard
At Large

Bob Dixon
At Large

Vacant
City Administrator

Sabrina Wall
City Clerk

Leslie Henderson
Finance Director

Ambrose Jackson
Treasurer

John E. Stell
City Attorney

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, 2011. 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

- Based on a Water/Wastewater Rate study, increased water and sewer base rates by 7% and usage rates by 15% while implementing a lifeline rate for low volume users to be effective September 1, 2010.
- The City changed insurance carriers for Workers Compensation insurance which saved the City more than \$100,000 in premiums during FY 2010 and into FY 2011.
- The City bid out property and liability insurance during the past two years that has saved the City almost \$150,000 in premiums for FY 2009 and 2010. These savings will carry into FY 2011.
- Increase the sanitation rates by \$1 per month due to the increase in costs to the City by its contractor, Republic.
- Due to mandates by the State of Georgia's Environmental Protection Division (EPD), the City has setup a new enterprise fund, Environmental Protection Services, which will account for Stormwater, Fats, Oils, and Grease (FOG), and Watershed Protection. Because of the new expenditures associated with these mandates, the City will be implementing a new fee to cover these costs. The fee will be assessed based on the amount of impervious surfaces on a parcel of property and billed on their county tax bill for the City.
- No salary increases have been budgeted and the hiring freeze remains in affect for FY 2011 except for Public Safety and critical positions.
- The LOST revenues in FY 2010 have been less than expected so the budget for 2011 reflects a decrease from the prior year budget.
- The City has always budgeted fines and forfeitures very conservatively. During FY 2010, the City has received more from fines and forfeitures than budgeted. The increase in the budget also is due to the new commercial vehicle enforcement program if adopted by the city council and the increase anticipated by the collections from past due fines.

45 East Athens Street, P.O. Box 566, Winder, Georgia 30680
www.cityofwinder.com Phone (70) 867-3106 Fax (770) 307-0424

Accomplishments and Priorities

- The City was named a Water First Community in May 2010. There are less than 20 Water First Communities in the state. There are many benefits from being named a Water First Community and the most prevalent financial benefit is the reduction of the cost to borrow funds from the Georgia Environmental Facilities Authority (GEFA).
- The Police Department was awarded a \$332,868 COPS grant that provides funding for two police officers for three years and two JAG grants for police equipment totaling almost \$84,000.
- The Fire Department was awarded a grant by Federal Emergency Management Agency (FEMA) and the Department of Homeland Security (DHS) in the amount of \$47,310 to be used to purchase safety equipment.
- The Municipal Gas Authority of Georgia (MGAG) awarded the City's Gas Department the 2009 Marketing Excellence Award for the most innovative marketing program and the 2009 Customer Service Award for its new Poultry program.
- During FY 2010 the City worked with the Atlanta Regional Commission (ARC) to conduct a Livable Centers Initiative Study for the City of Winder. The study's purpose was to review existing conditions in central Winder and, with input from citizens, develop a long-term vision for the future of Winder. This vision promotes a more livable Winder. Areas addressed include land use, parks and open space, environment, transportation, urban design, historic preservation, economic development, and public facilities. Because of this undertaking, the City will be pre-qualified for funding of these projects. For more information, the LCI study can be found at www.winderlci.org.
- The City of Winder's Streetscape program should begin during FY 2011 with funding from the Georgia Department of Transportation's traffic enhancement grant. This grant provides funding of \$500,000 towards this project which consists of enhancements on Broad Street from the Post Office to the Train Depot.
- Reducing the cost of fees for credit card processing by limiting the number and amount of charges that customers are allowed to charge over the phone or over the internet. Plus, implementing a convenience fee of \$3.00 for any credit card payments processed over the phone.
- The City of Winder is working with the Department of Community Affairs (DCA) to help the City create and launch a locally based plan to meet the housing needs for the City through the Georgia Initiative for Community Housing.
- The City has two major transportation projects which include the improvements to Athens Street from Horton Street to McNeal Road and working with Barrow County to open traffic flow over the railroad at Ed Hogan Road.
- The City continues its efforts for having local family activities by organizing the Lazy Daze Music Festival, the Jug Tavern Festival and Bar-B-Que Cook-Off, and the Christmas Parade.

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. 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 located between Atlanta to the west, Athens to the east, Interstate 85 to the north and state highway 316 to the south.

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, makes Barrow County the fifteenth fastest growing county in the United States from 2000 to July 1, 2008. Served primarily by

Highway 316 and I-85, Barrow County is an escape from congested traffic and city noise. 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 two 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 incurred. 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. One exception to the modified accrual basis is for interfund loans which state law requires be budgeted by both the lending and receiving fund. Proprietary Fund Types are budgeted under the accrual basis of accounting except as noted. Under this method, revenues are estimated when earned and expenditures 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 as well as a Capital Improvement Plan. The Mayor presents both 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 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 10	Budget Kickoff Meeting with Department Heads to distribute budget worksheets.
March 15	Departmental requests due to Finance.
March 29 – 31	Department Heads discuss budget requests with Mayor and Council Committees.
May 17	Preliminary Budget available for public inspection and first public hearing.
May 27	Second Public hearing.
June 8	Council Adopts FY 2010-2011 Budget and approves FY 2009-2010 Budget Amendments.

Budget Amendment Process

The adopted budget appropriates certain amounts to each fund to be used at the discretion of the governing body. 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.

Most budget changes are adopted during the year by the City Council at a regularly scheduled meeting. Annually, when the next year's budget is adopted, City Council passes a resolution recognizing the various budget amendments made during the year.

Acknowledgements

The fiscal year ending 2011 will continue to provide challenges and opportunities for the City of Winder. Through our continued devotion of providing high quality services while trying to find new ways to reduce costs, the City's financial position will continue to remain stable through these tough economic times.

I would like to take this opportunity to dedicate this 2011 Budget Document in memory of Bob Beck, City Administrator for the City of Winder from April 1, 2005 to April 27, 2010, and Finance Director from May 3, 2000 to March 31, 2005. It was Bob's hopes that the City would submit its budget for the GFOA Distinguished Budget Award during his tenure with the City. The preparation of this report could not have been accomplished without the dedicated services and hard work of a highly qualified staff. It is my honor to have worked with the Mayor, Council, and staff to make his dream a reality. I look forward to working with all of you to put this plan into action for the City.

Sincerely,

Leslie W. Henderson
Finance Director

City Officials and Administrative Personnel

PRINCIPAL OFFICIALS

ELECTED OFFICIALS

Mayor



George "Chip" Thompson, III

City Council



Sonny Morris, Mayor Pro-Tem
Ward 1



Charlie Eberhart
Ward 2



J. Ridley Parrish
Ward 3



Frank Dunagan
Ward 4



David Maynard
At-Large



Bob Dixon
At-Large

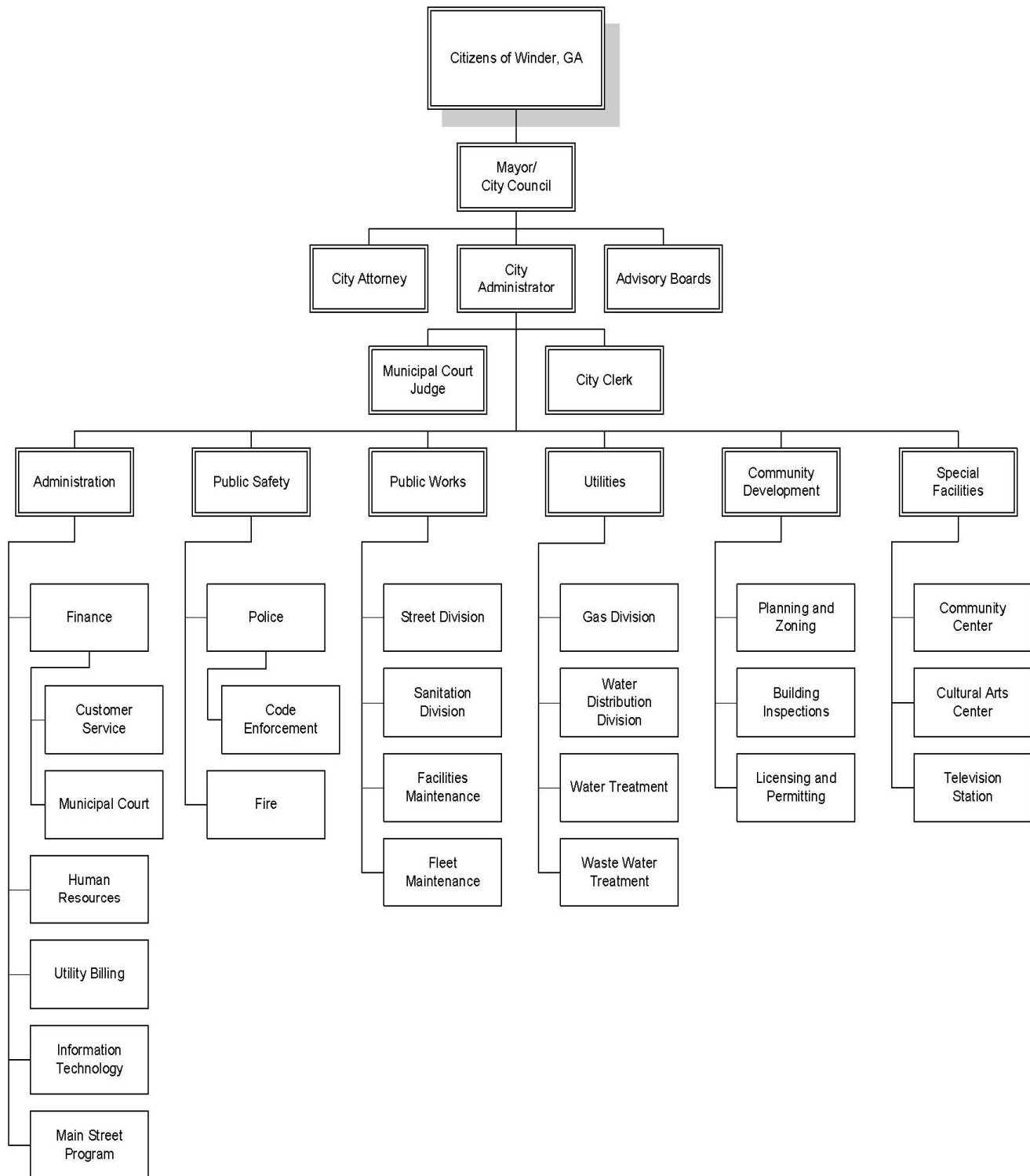
APPOINTED OFFICIALS

Vacant.....	Administrator
Sabrina Wall.....	City Clerk
Leslie Henderson.....	Finance Director
Ambrose Jackson.....	Treasurer
John Stell.....	City Attorney

MAILING ADDRESS

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

Organization Chart



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.

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).

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 Fund

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 four funds of this type, which are the Hotel/Motel Tax Fund, the Community Television Station, the Grant Fund, and the Police Escrow Fund.

Capital Projects Funds

The Capital Projects Funds account for financial resources to be used for the acquisition or construction of major capital projects. The City maintains a Road Capital Project Fund to account for the receipt and use of 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 expenditures incurred will be project oriented and will not expended during FY 2010-2011.

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.

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 2008, the City entered into a contract with Robertson's Sanitation 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, and the Cultural Arts Center.

Broadband Fund

The Broadband Fund is used to account for the fiber infrastructure installed that the City is leasing to businesses in the City of Winder.

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 City-Wide Operating & Capital Budget

	GENERAL	TELEVISION STATION	POLICE ESCROW	HOTEL MOTEL	CAPITAL PROJECTS	GRANT	WATER SEWER
REVENUES:							
TAXES	\$ 3,830,000	\$ -	\$ -	\$ 52,200	\$ -	\$ -	\$ -
FRANCHISE FEES	770,000	-	-	-	-	-	-
LICENSES, & PERMITS	137,000	-	-	-	-	-	-
OTHER GOVERNMENTS	4,000	-	-	-	300,000	128,000	-
INVESTMENT INCOME	35,000	-	-	-	-	-	164,800
MUNICIPAL COURT	840,000	-	10,000	-	-	-	-
MISCELLANEOUS	43,700	-	-	-	-	-	-
CHARGES FOR SERVICES	100,000	-	-	-	-	-	11,767,000
INTERFUND TRANSFERS	2,693,250	177,400	-	-	-	36,400	(1,319,850)
TOTAL RESOURCES	8,452,950	177,400	10,000	52,200	300,000	164,400	10,611,950
REQUIREMENTS							
SALARIES	5,296,400	73,700	-	-	-	111,000	555,100
BENEFITS	2,235,200	32,300	-	-	-	42,900	238,400
OPERATING EXPENDITURES	2,834,000	58,300	25,000	52,200	-	-	4,545,700
DEBT SERVICE	450,100	-	-	-	-	-	3,153,100
ALLOCATION/INDIRECT COSTS	(2,362,750)	13,100	-	-	-	10,500	1,541,250
ALLOCATION/INTERNAL FUND CHARGES	-	-	-	-	-	-	578,400
TOTAL REQUIREMENTS	8,452,950	177,400	25,000	52,200	-	164,400	10,611,950
RESOURCES OVER (UNDER) REQUIREMENTS	-	-	(15,000)	-	300,000	-	-
REVENUES FROM OTHER SOURCES							
CASH RESERVES	-	-	15,000	-	-	-	-
PROCEEDS FROM RATE INCREASE	-	-	-	-	-	-	1,000,000
PROCEEDS FROM DEBT	1,535,500	26,100	-	-	-	-	13,437,500
TOTAL REVENUES FROM OTHER SOURCES	1,535,500	26,100	15,000	-	-	-	14,437,500
CAPITAL EXPENDITURES							
BUILDINGS	532,000	-	-	-	-	-	-
INFRASTRUCTURE	500,000	-	-	-	300,000	-	14,422,500
EQUIPMENT	18,500	26,100	-	-	-	-	15,000
VEHICLES	415,000	-	-	-	-	-	-
FURNITURE	-	-	-	-	-	-	-
COMPUTERS	70,000	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	1,535,500	26,100	-	-	300,000	-	14,437,500
OTHER REV SOURCES OVER/UNDER CAPITAL EXPENDITURES	-	-	15,000	-	(300,000)	-	-
TOTAL REVENUES OVER/UNDER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ENVIRONMENTAL PROTECTION	GAS	SOLID WASTE	SPECIAL FACILITIES	BROADBAND	UTILITY SECTION	FLEET MAINTENANCE	COMPONENT UNITS (DDA)	TOTAL
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,882,200
-	-	-	-	-	-	-	-	770,000
-	-	-	-	-	-	-	-	137,000
-	-	-	-	-	-	-	-	432,000
-	-	-	-	-	-	-	-	199,800
-	-	-	-	-	-	-	-	850,000
-	-	-	-	-	-	-	25,000	68,700
760,000	9,620,000	1,096,000	109,000	12,000	-	308,300	-	23,772,300
-	(1,756,000)	(156,300)	337,100	(12,000)	-	-	-	-
760,000	7,864,000	939,700	446,100	-	-	308,300	25,000	30,112,000
-	387,500	-	154,400	-	411,100	136,000	-	7,125,200
-	192,200	-	57,900	-	181,900	55,400	-	3,036,200
525,300	6,464,600	924,000	204,100	-	191,200	116,500	25,000	15,965,900
-	78,200	-	-	-	13,000	5,300	-	3,699,700
234,700	527,200	6,300	29,700	-	-	-	-	-
-	214,300	9,400	-	-	(797,200)	(4,900)	-	-
760,000	7,864,000	939,700	446,100	-	-	308,300	25,000	29,827,000
-	-	-	-	-	-	-	-	285,000
-	-	-	-	-	-	-	-	15,000
-	-	-	-	-	-	-	-	1,000,000
-	549,000	-	15,500	-	19,400	-	-	15,583,000
-	549,000	-	15,500	-	19,400	-	-	16,598,000
-	-	-	-	-	-	-	-	532,000
-	534,000	-	-	-	-	-	-	15,756,500
-	-	-	15,500	-	10,100	-	-	85,200
-	-	-	-	-	-	-	-	415,000
-	-	-	-	-	-	-	-	-
-	15,000	-	-	-	9,300	-	-	94,300
-	549,000	-	15,500	-	19,400	-	-	16,883,000
-	-	-	-	-	-	-	-	(285,000)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 budgeted figures for the fiscal year ending June 30, 2011.

	Balances 06/30/2010	Additions	Reductions	Balances 06/30/2011	Due In FY 2012
Governmental Activities:					
Capital Leases:					
2005 Fire Truck	\$ 157,704	\$ -	\$ (28,965)	\$ 128,739	\$ 30,199
2009 Fire Truck	431,741	-	(46,034)	385,707	47,795
2008/2009 Equipment Financing*	958,976	-	(329,518)	629,458	339,196
Total Governmental Activities	\$ 1,548,421	\$ -	\$ (404,517)	\$ 1,143,904	\$ 417,190
Business-Type Activities:					
Notes Payable-					
1991 GEFA Sewer Treatment	\$ 97,847	-	\$ (90,067)	\$ 7,780	\$ 7,779
1992 GEFA Sewer Treatment	136,595	-	(89,719)	46,876	46,876
1997 GEFA Water Tank & Lines	211,367	-	(29,315)	182,052	30,893
2002 GEFA Water Tank & Lines	83,823	-	(19,901)	63,922	20,301
2003 GEFA Water Tank & Lines	490,868	-	(24,639)	466,229	25,703
2006 GEFA Water - Cedar Creek	16,642,187	-	(573,409)	16,068,778	596,607
State Of Georgia Revolving	189,423	-	(174,721)	14,702	14,702
Bonds Payable-					
1998 Series	535,456	-	(188,605)	346,851	178,769
2005 Series	4,784,000	-	(362,000)	4,422,000	380,000
2009 Series	4,247,000	-	(286,000)	3,961,000	290,000
Capital Leases	621,731	-	(213,636)	408,095	219,911
Total Business-Type Activities	\$28,040,297	\$ -	\$ (2,052,012)	\$25,988,285	\$ 1,811,541

The following table shows the debt funding requirements for the City of Winder for 2011-2030. 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	
2011	\$ 1,001,771	\$ 724,233	\$ 618,153	\$ 60,121	\$ 836,605	\$ 457,188	\$ 3,698,071
2012	742,861	687,451	637,101	28,168	848,769	443,785	3,388,135
2013	704,167	655,873	559,555	21,755	863,082	430,396	3,234,828
2014	732,852	627,187	84,349	12,137	1,066,000	226,883	2,749,408
2015	744,078	596,346	87,720	8,757	1,107,000	187,449	2,731,350
2016	773,289	565,355	55,539	5,940	1,148,000	146,520	2,694,643
2017	777,856	530,859	57,664	3,816	1,192,000	104,049	2,666,244
2018	799,728	499,102	59,870	1,610	1,230,000	62,181	2,652,491
2019	833,628	465,202	10,201	48	1,275,000	20,974	2,605,053
2020	868,277	430,553	-	-	-	-	1,298,830
2021	906,432	392,398	-	-	-	-	1,298,830
2022	944,196	354,634	-	-	-	-	1,298,830
2023	984,221	314,609	-	-	-	-	1,298,830
2024	1,025,510	273,320	-	-	-	-	1,298,830
2025	1,050,563	229,163	-	-	-	-	1,279,726
2026	1,067,435	185,841	-	-	-	-	1,253,276
2027	1,112,585	140,690	-	-	-	-	1,253,275
2028	1,159,506	93,770	-	-	-	-	1,253,276
2029	1,208,782	44,494	-	-	-	-	1,253,276
2030	414,373	3,600	-	-	-	-	417,973



General Fund



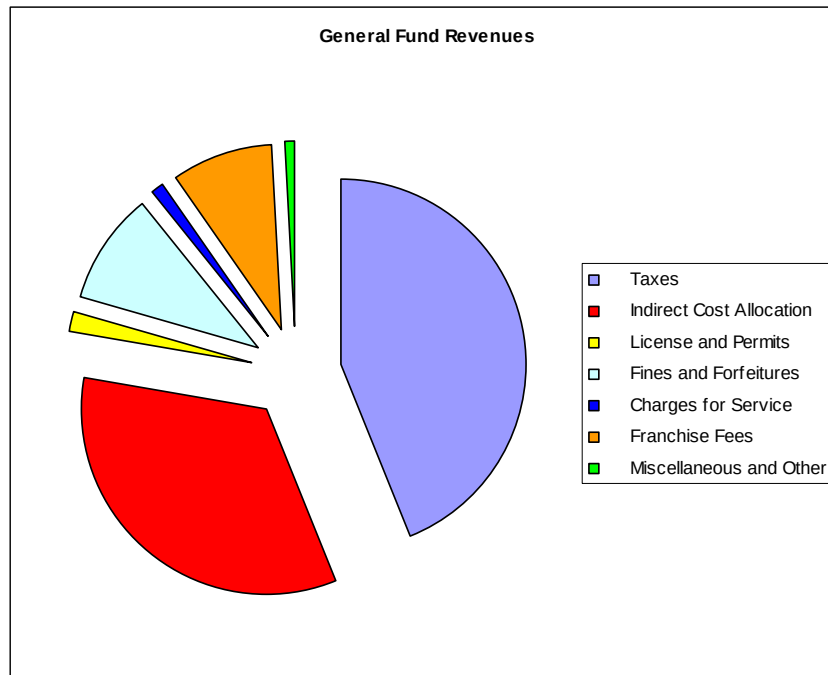
General Fund

Revenue, Expenditures And Other Sources and Uses Summary

	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
REVENUE							
Taxes	\$ 3,614,858	\$ 3,685,897	\$ 3,623,448	\$ 3,938,000	\$ 3,830,000	\$ (108,000)	-2.74%
Franchise Fees	593,442	747,322	760,390	725,000	770,000	45,000	6.21%
License and Permits	257,352	237,290	186,783	126,000	137,000	11,000	8.73%
Intergovernmental	41,790	43,447	201,137	-	4,000	4,000	100.00%
Charges for Service	35,979	148,751	140,185	100,000	100,000	-	0.00%
Fines and Forfeitures	693,519	599,399	692,593	560,000	840,000	280,000	50.00%
Interest	336,982	325,949	192,799	80,000	35,000	(45,000)	-56.25%
Contributions	-	35,754	22,503	-	-	-	-
Miscellaneous and Other	78,890	69,096	93,623	20,000	43,700	23,700	118.50%
Indirect Cost Allocation	2,544,719	3,180,289	3,022,371	2,609,610	2,960,400	350,790	13.44%
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	8,197,532	9,073,196	8,935,832	8,158,610	8,720,100	561,490	6.88%
OPERATING EXPENDITURES							
General Government	2,626,373	3,306,628	2,994,466	2,696,426	2,702,600	6,174	0.23%
Judicial	210,696	199,438	183,529	191,631	199,100	7,469	3.90%
Public Safety - Police	3,627,271	4,066,366	3,916,964	4,307,632	3,929,900	(377,732)	-8.77%
Public Safety - Fire	1,675,613	2,109,158	2,120,349	2,021,361	2,001,800	(19,561)	-0.97%
Public Works	1,482,152	1,924,330	1,959,225	2,113,579	1,957,650	(155,929)	-7.38%
Housing & Development	157,473	266,154	180,956	80,742	172,200	91,458	113.27%
Water and Sewer Expenses	-	-	-	-	-	-	-
Environmental Protection Expenses	-	-	-	-	-	-	-
Gas Expenses	-	-	-	-	-	-	-
Solid Waste Expenses	-	-	-	-	-	-	-
Broadband Expenses	-	-	-	-	-	-	-
Special Facility Expenses	-	-	-	-	-	-	-
Internal Service Expenses	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	9,779,579	11,872,074	11,355,490	11,411,371	10,963,250	(448,121)	-3.93%
OTHER SOURCES AND (USES)							
Debt Service	(216,613)	(314,149)	(551,636)	(450,150)	(450,100)	50	-0.01%
Capital Outlay	(755,267)	(780,237)	(2,014,531)	(748,500)	(1,535,500)	(787,000)	105.14%
Proceeds From Sale of Assets	-	32,050	42,295	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-	-	-
Issuance of Debt Instruments	-	1,645,000	511,617	748,500	1,535,500	787,000	105.14%
Transfers In	5,038,615	3,793,249	4,995,440	4,212,282	3,244,150	(968,132)	-22.98%
Transfers Out	(2,476,737)	(1,221,800)	(492,280)	(509,371)	(550,900)	(41,529)	8.15%
TOTAL OTHER SOURCES AND (USES)	1,589,998	3,154,112	2,490,905	3,252,761	2,243,150	(1,009,611)	-31.04%
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES AND OTHER	\$ 7,951	\$ 355,235	\$ 71,247	\$ -	\$ -		

General Fund Revenues

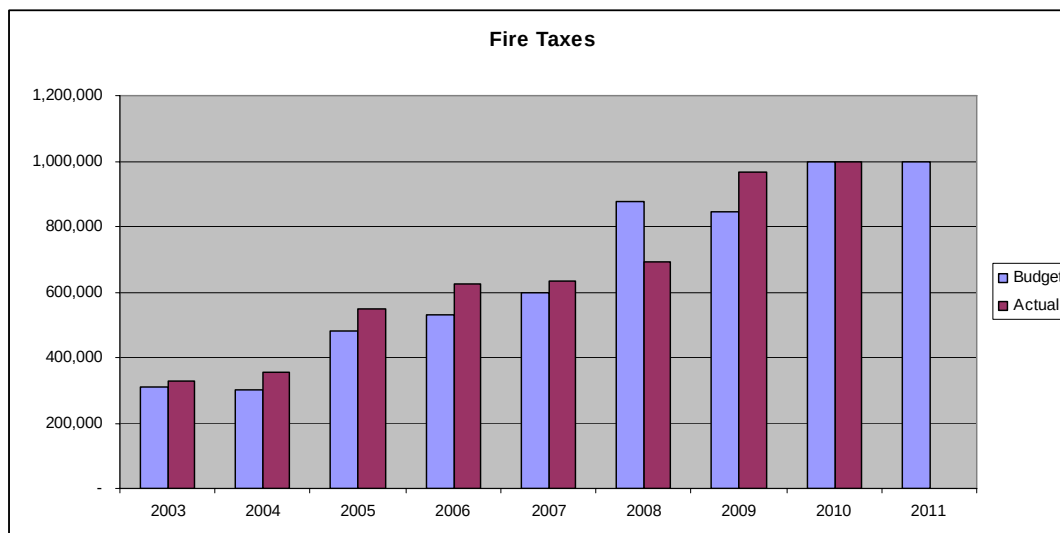
The primary sources of revenue are fire district taxes, Local Option Sales Tax (LOST), licenses and franchise fees, fines & forfeitures, and indirect cost allocations for administrative services for other funds.



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 approximately 46% of the budgeted expenditures for the Winder Fire Department.

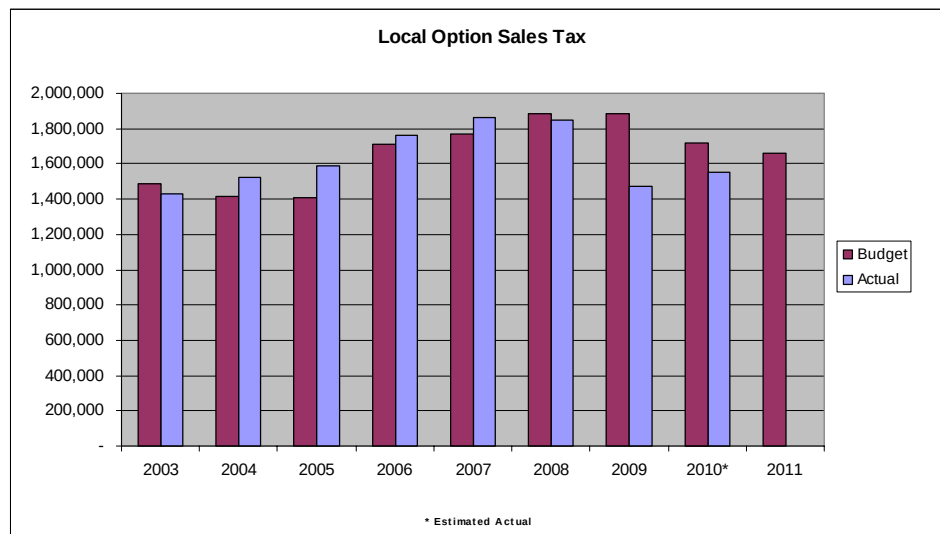


Street Lighting

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 approximately 36% of the total cost to the City for street lighting.

LOST (Local Option Sales Tax)

The LOST are expected to increase compared to the 2009-2010 estimated LOST revenues. Even with the recession, commercial growth has continued in Winder and Barrow County. 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 2010-2011 is 4.0103.



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 2009-2010.

License & Permits

License and Permits have remained steady and are expected to remain the same during FY 2010-2011.

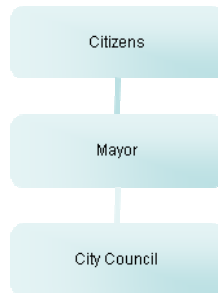
Fines & Forfeitures

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 from past due fines.

General Fund Expenditures

EXPENDITURES	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
SALARIES							
REGULAR SALARIES	\$ 4,663,787	\$ 5,485,097	\$ 5,259,543	\$ 5,078,900	\$ 4,963,200	\$ (115,700)	-2.28%
OVERTIME	379,296	373,851	337,950	405,500	333,200	(72,300)	-17.83%
TOTAL SALARIES	5,043,083	5,858,948	5,597,493	5,484,400	5,296,400	(188,000)	-3.43%
BENEFITS							
GROUP INSURANCE	689,175	719,073	905,720	1,125,000	914,000	(211,000)	-18.76%
SOCIAL SECURITY (FICA) CONTRIBUTIONS	305,055	341,205	334,327	339,100	331,800	(7,300)	-2.15%
MEDICARE	71,622	80,178	78,570	79,600	77,800	(1,800)	-2.26%
RETIREMENT CONTRIBUTION	298,027	727,436	646,624	614,800	732,900	118,100	19.21%
TUITION REIMBURSEMENTS	305	-	112	2,000	2,000	-	0.00%
WORKERS' COMPENSATION	162,040	216,719	198,432	212,200	173,500	(38,700)	-18.24%
OTHER EMPLOYEE BENEFITS	12,816	21,464	85,750	3,200	3,200	-	0.00%
TOTAL BENEFITS	1,539,039	2,106,074	2,249,536	2,375,900	2,235,200	(140,700)	-5.92%
TOTAL PERSONAL SERVICES	6,582,122	7,965,022	7,847,028	7,860,300	7,531,600	(328,700)	-4.18%
OPERATING EXPENDITURES							
PROFESSIONAL	207,591	296,924	201,876	186,750	217,500	30,750	16.47%
MANAGEMENT CONSULTING	25,380	21,421	19,050	20,000	20,000	-	0.00%
TECHNICAL	18,773	15,726	46,298	51,900	58,800	6,900	13.29%
CLEANING SERVICES	8,313	3,156	5,335	11,050	10,550	(500)	-4.52%
LAND FILL FEES	-	35,472	34,987	40,000	35,000	(5,000)	-12.50%
FLEET MAINTENANCE	199,994	200,023	170,391	190,900	192,400	1,500	0.79%
GENERAL REPAIRS & MAINT.	62,051	83,240	86,304	47,700	54,700	7,000	14.68%
VEHICLE - REPAIRS & MAINT.	17,785	14,903	16,532	14,000	19,000	5,000	35.71%
EQUIP. - REPAIRS & MAINT.	31,151	51,781	22,604	37,500	33,100	(4,400)	-11.73%
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	1,352	4,254	13,250	13,200	19,200	6,000	45.45%
RENTAL OF EQUIPMENT	27,522	29,499	32,902	30,040	29,700	(340)	-1.13%
INS. OTHER THAN EMP BENEFIT	183,202	203,818	239,626	184,000	145,900	(38,100)	-20.71%
COMMUNICATIONS	137,426	133,104	162,304	168,000	185,700	17,700	10.54%
ADVERTISING	12,900	27,766	11,662	22,650	22,500	(150)	-0.66%
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	13,515	14,650	15,203	14,250	14,600	350	2.46%
TRAVEL	40,407	44,063	27,466	32,325	31,200	(1,125)	-3.48%
DUES & FEES	61,363	75,404	95,016	69,535	67,000	(2,535)	-3.65%
EDUCATION & TRAINING	46,333	84,200	38,529	32,750	46,200	13,450	41.07%
LICENSES & FEES	15,000	-	7,120	-	-	-	-
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	181,648	234,473	203,347	186,200	195,800	9,600	5.16%
TRAIN STATION UTILITIES	-	-	-	-	-	-	-
TRAIN STATION REPAIRS AND MAIN	-	-	-	-	-	-	-
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	43,672	36,609	45,919	33,500	32,500	(1,000)	-2.99%
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	274,272	286,595	324,114	262,500	262,500	-	0.00%
GASOLINE	140,290	184,643	149,587	182,050	182,700	650	0.36%
FOOD	31,810	39,864	16,790	16,450	15,100	(1,350)	-8.21%
BOOKS AND PERIODICALS	5,143	3,234	2,482	5,400	6,900	1,500	27.78%
SUP/INV PURCHASED RESALE	-	-	-	-	-	-	-
SMALL EQUIPMENT	118,325	99,968	46,815	66,500	70,300	3,800	5.71%
TECHNOLOGY EQUIPMENT	33,595	49,939	37,511	61,400	59,800	(1,600)	-2.61%
MISCELLANEOUS	315,290	443,389	296,679	327,720	321,600	(6,120)	-1.87%
UNIFORMS	40,826	50,913	32,606	70,800	65,950	(4,850)	-6.85%
UTILITY SUPPLY	115,277	64,217	88,171	388,500	385,000	(3,500)	-0.90%
PROTECTIVE CLOTHING	6,464	18,819	18,516	24,800	24,800	-	0.00%
PRISONER MAINTENANCE	30,995	81,626	69,016	-	8,000	8,000	100.00%
DEPRECIATION & AMORTIZATION	-	-	-	-	-	-	100.00%
BAD DEBT	-	-	-	-	-	-	100.00%
TOTAL OPERATING EXPENDITURES	2,447,668	2,933,692	2,578,010	2,792,370	2,834,000	41,630	1.49%
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
LAND IMPROVEMENTS	-	-	-	-	-	-	-
BUILDINGS	12,900	136,394	4,808	157,000	532,000	375,000	238.85%
INFRASTRUCTURE	168,544	252,898	18,236	200,000	500,000	300,000	150.00%
MACHINERY & EQUIP	129,580	106,581	255,685	23,500	18,500	(5,000)	-21.28%
VEHICLES	391,443	274,247	1,562,124	293,000	415,000	122,000	41.64%
FURNITURE AND FIXTURES	-	-	-	-	-	-	-
COMPUTERS	52,801	10,118	173,678	75,000	70,000	(5,000)	-6.67%
TOTAL CAPITAL OUTLAY	755,267	780,237	2,014,531	748,500	1,535,500	787,000	105.14%
DEBT SERVICE							
PRINCIPAL	177,169	212,206	111,316	-	-	-	-
CAPITAL LEASE	24,512	80,481	373,159	393,450	404,900	11,450	2.91%
INTEREST	14,932	21,462	67,161	56,700	45,200	(11,500)	-20.28%
TOTAL DEBT SERVICE	216,613	314,149	551,636	450,150	450,100	(50)	-0.01%
ALLOCATION							
INDIRECT COST ALLOCATION	(1,794,930)	(2,206,930)	(2,091,919)	(1,850,909)	(2,362,750)	(511,841)	27.65%
INTERNAL FUNDS	-	-	-	-	-	-	-
TOTAL ALLOCATION	(1,794,930)	(2,206,930)	(2,091,919)	(1,850,909)	(2,362,750)	(511,841)	27.65%
TOTAL EXPENDITURES	8,206,740	9,786,171	10,899,286	10,000,411	9,988,450	(11,961)	-0.12%

General Fund Legislative

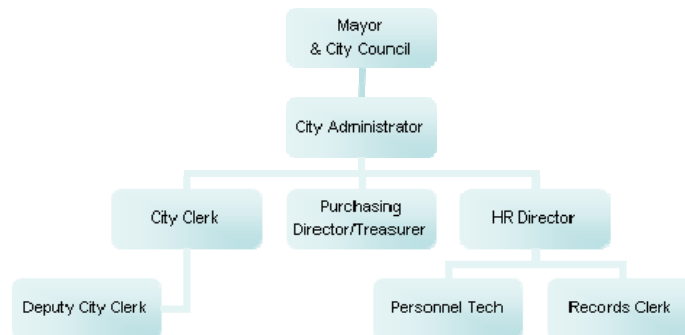


Statement of Purpose

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	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
SALARIES							
REGULAR SALARIES	\$ 26,400	\$ 36,300	\$ 46,200	\$ 57,000	\$ 57,000	\$ -	-
OVERTIME	-	-	-	-	-	-	-
TOTAL SALARIES	26,400	36,300	46,200	57,000	57,000	-	-
BENEFITS							
GROUP INSURANCE	65,791	68,260	132,168	132,000	128,100	(3,900)	-2.95%
SOCIAL SECURITY (FICA) CONTRIBUTIONS	1,461	2,068	2,671	3,600	3,600	-	-
MEDICARE	342	484	625	800	800	-	-
RETIREMENT CONTRIBUTION	4,600	7,194	9,968	6,500	10,300	3,800	58.46%
TUITION REIMBURSEMENTS	-	-	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	200	200	-	-
OTHER EMPLOYEE BENEFITS	629	414	159	-	-	-	-
TOTAL BENEFITS	72,823	78,418	145,591	143,100	143,000	(100)	-0.07%
TOTAL PERSONAL SERVICES	99,223	114,718	191,791	200,100	200,000	(100)	-0.05%
OPERATING EXPENDITURES							
PROFESSIONAL	-	-	-	-	-	-	-
MANAGEMENT CONSULTING	-	-	-	-	-	-	-
TECHNICAL	-	-	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-	-	-
VEHICLE - REPAIRS & MAINT.	-	-	-	-	-	-	-
EQUIP. - REPAIRS & MAINT.	-	654	-	-	-	-	-
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-	-	-
INS. OTHER THAN EMP BENEFIT	-	30	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-	-	-
ADVERTISING	610	2,291	2,821	5,000	5,000	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	3,472	3,353	4,178	3,500	3,500	-	-
TRAVEL	4,905	1,700	3,313	4,000	4,000	-	-
DUES & FEES	-	-	50	-	-	-	-
EDUCATION & TRAINING	-	245	2,915	-	-	-	-
LICENSES & FEES	-	-	-	-	-	-	-
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	895	7,241	1,354	2,000	2,000	-	-
TRAIN STATION UTILITIES	-	-	-	-	-	-	-
TRAIN STATION REPAIRS AND MAIN	-	-	-	-	-	-	-
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	10,187	-	-	-	-	-	-
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	-	-	-	-	-	-	-
GASOLINE	-	-	-	-	-	-	-
FOOD	523	405	133	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	2,758	30	-	-	-	-
MISCELLANEOUS	212,308	438,744	289,936	327,720	317,600	(10,120)	-3.09%
UNIFORMS	-	-	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-	-	-
BAD DEBT	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	232,901	457,419	304,728	342,220	332,100	(10,120)	-2.96%
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
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	(304,423)	(552,137)	(491,682)	(517,320)	(532,100)	(14,780)	2.86%
INTERNAL FUNDS	-	-	-	-	-	-	-
TOTAL ALLOCATION	(304,423)	(552,137)	(491,682)	(517,320)	(532,100)	(14,780)	2.86%
TOTAL EXPENDITURES	27,700	20,000	4,838	25,000	-	(25,000)	-100.00%

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 Human Resources Director is responsible for all personnel matters. The Treasurer is also Director of Purchasing, as well as, taking on more special projects as assigned by the City Administrator.

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	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
SALARIES							
REGULAR SALARIES	\$ 445,788	\$ 434,792	\$ 428,666	\$ 457,100	\$ 411,700	\$ (45,400)	-9.93%
OVERTIME	1,174	9,384	2,885	3,100	2,800	(300)	-9.68%
TOTAL SALARIES	446,962	444,176	431,551	460,200	414,500	(45,700)	-9.93%
BENEFITS							
GROUP INSURANCE	45,306	64,984	89,439	68,500	43,000	(25,500)	-37.23%
SOCIAL SECURITY (FICA) CONTRIBUTIONS	25,748	25,385	24,450	28,600	25,700	(2,900)	-10.14%
MEDICARE	6,304	6,289	6,127	6,700	6,000	(700)	-10.45%
RETIREMENT CONTRIBUTION	28,862	54,707	43,345	55,700	64,800	9,100	16.34%
TUITION REIMBURSEMENTS	-	-	-	2,000	2,000	-	-
WORKERS' COMPENSATION	14,875	7,264	1,508	2,000	1,500	(500)	-25.00%
OTHER EMPLOYEE BENEFITS	749	2,833	4,002	2,200	2,200	-	-
TOTAL BENEFITS	121,844	161,462	168,869	165,700	145,200	(20,500)	-12.37%
TOTAL PERSONAL SERVICES	568,806	605,638	600,420	625,900	559,700	(66,200)	-10.58%
OPERATING EXPENDITURES							
PROFESSIONAL	42,216	110,642	68,173	65,000	75,000	10,000	15.38%
MANAGEMENT CONSULTING	25,380	21,421	19,050	20,000	20,000	-	-
TECHNICAL	(2,100)	405	360	1,000	1,000	-	-
CLEANING SERVICES	4,642	2,104	1,549	2,700	1,800	(900)	-33.33%
LAND FILL FEES	-	-	-	-	-	-	-
FLEET MAINTENANCE	3,121	4,505	1,050	6,950	3,000	(3,950)	-56.83%
GENERAL REPAIRS & MAINT.	5,227	12,194	9,364	15,000	20,000	5,000	33.33%
VEHICLE - REPAIRS & MAINT.	530	(213)	-	-	-	-	-
EQUIP. - REPAIRS & MAINT.	10,961	26,332	1,755	3,000	3,000	-	-
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	1,352	1,254	1,250	1,200	1,200	-	-
RENTAL OF EQUIPMENT	10,467	11,367	14,852	13,740	13,700	(40)	-0.29%
INS. OTHER THAN EMP BENEFIT	88,099	97,900	102,512	83,500	83,500	-	-
COMMUNICATIONS	96,707	85,211	89,738	94,500	98,500	4,000	4.23%
ADVERTISING	4,334	12,731	2,766	5,000	5,000	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	1,435	1,851	1,507	2,000	2,000	-	-
TRAVEL	4,195	9,407	12,227	5,000	5,000	-	-
DUES & FEES	21,399	20,672	14,376	8,000	8,000	-	-
EDUCATION & TRAINING	28,021	49,856	23,114	5,000	15,000	10,000	200.00%
LICENSES & FEES	-	-	6,974	-	-	-	-
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	67,700	65,023	43,100	50,000	40,000	(10,000)	-20.00%
TRAIN STATION UTILITIES	-	-	-	-	-	-	-
TRAIN STATION REPAIRS AND MAIN	-	-	-	-	-	-	-
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	3,956	6,361	4,759	5,000	5,000	-	-
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	21,527	20,982	27,926	20,000	20,000	-	-
GASOLINE	2,896	3,380	1,480	2,475	1,200	(1,275)	-51.52%
FOOD	11,391	20,294	6,607	1,000	1,000	-	-
BOOKS AND PERIODICALS	3,373	1,493	1,228	1,500	3,000	1,500	100.00%
SUP/INV PURCHASED RESALE	-	-	-	-	-	-	-
SMALL EQUIPMENT	4,458	1,287	55	-	8,000	8,000	100.00%
TECHNOLOGY EQUIPMENT	3,247	9,690	3,944	-	3,000	3,000	100.00%
MISCELLANEOUS	100,677	-	-	-	-	-	-
UNIFORMS	4	-	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-	-	-
BAD DEBT	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	565,215	596,149	459,714	411,565	436,900	25,335	6.16%
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
LAND IMPROVEMENTS	-	-	-	-	-	-	-
BUILDINGS	-	-	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-	-	-
MACHINERY & EQUIP	8,116	-	-	-	-	-	-
VEHICLES	13,468	-	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-	-	-
COMPUTERS	25,375	10,118	99,592	-	-	-	-
TOTAL CAPITAL OUTLAY	46,959	10,118	99,592	-	-	-	-
DEBT SERVICE							
PRINCIPAL	177,169	212,206	111,316	-	-	-	-
CAPITAL LEASE	-	8,848	50,098	51,700	53,100	1,400	2.71%
INTEREST	4,438	8,740	7,885	5,200	3,800	(1,400)	-26.92%
TOTAL DEBT SERVICE	181,607	229,793	169,299	56,900	56,900	-	-
ALLOCATION							
INDIRECT COST ALLOCATION	(1,362,262)	(1,441,698)	(1,329,026)	(1,094,365)	(1,053,500)	40,865	-3.73%
INTERNAL FUNDS	-	-	-	-	-	-	-
TOTAL ALLOCATION	(1,362,262)	(1,441,698)	(1,329,026)	(1,094,365)	(1,053,500)	40,865	-3.73%
TOTAL EXPENDITURES	325	1	-	-	-	-	-

General Fund Planning & Development



Statement of Purpose

To provide support to all City departments and the general public. GIS (Geographic Information System) integrates geographical information from a variety of sources, including GPS, to create maps for all City departments, including, but not limited to, public utilities (*water, natural gas, stormwater and sewer*), public works, public safety (*police and fire*), administration and the general public.

Program Objectives

1. To create and maintain many different mapping layers with the integration of data from various applications into spatially referenced information.
2. To provide assistance in creating maps for publication and distribution throughout the City.

EXPENDITURES	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
SALARIES							
REGULAR SALARIES	\$ -	\$ -	\$ 21,458	\$ 71,400	\$ 71,400	\$ -	-
OVERTIME	-	-	331	-	1,300	1,300	100.00%
TOTAL SALARIES	-	-	21,789	71,400	72,700	1,300	1.82%
BENEFITS							
GROUP INSURANCE	-	-	6,455	23,600	14,900	(8,700)	-36.86%
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	1,221	4,600	4,500	(100)	-2.17%
MEDICARE	-	-	286	1,100	1,100	-	-
RETIREMENT CONTRIBUTION	-	-	1,028	8,600	10,700	2,100	24.42%
TUITION REIMBURSEMENTS	-	-	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	2,000	1,700	(300)	-15.00%
OTHER EMPLOYEE BENEFITS	-	-	-	-	-	-	-
TOTAL BENEFITS	-	-	8,989	39,900	32,900	(7,000)	-17.54%
TOTAL PERSONAL SERVICES	-	-	30,779	111,300	105,600	(5,700)	-5.12%
OPERATING EXPENDITURES							
PROFESSIONAL	-	-	-	-	-	-	-
MANAGEMENT CONSULTING	-	-	-	-	-	-	-
TECHNICAL	-	-	4,532	8,600	8,600	-	-
CLEANING SERVICES	-	-	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-	-	-
FLEET MAINTENANCE	-	-	1,977	900	2,700	1,800	200.00%
GENERAL REPAIRS & MAINT.	-	-	-	-	-	-	-
VEHICLE - REPAIRS & MAINT.	-	-	-	-	-	-	-
EQUIP. - REPAIRS & MAINT.	-	-	-	1,500	1,500	-	-
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-	-	-
COMMUNICATIONS	-	-	-	600	600	-	-
ADVERTISING	-	-	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	200	200	100.00%
TRAVEL	-	-	-	750	500	(250)	-33.33%
DUES & FEES	-	-	-	-	-	-	-
EDUCATION & TRAINING	-	-	225	5,000	5,700	700	14.00%
LICENSES & FEES	-	-	65	-	-	-	-
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	422	10,000	9,500	(500)	-5.00%
TRAIN STATION UTILITIES	-	-	-	-	-	-	-
TRAIN STATION REPAIRS AND MAIN	-	-	-	-	-	-	-
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	-	-	-	-	-	-	-
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	-	-	-	-	-	-	-
GASOLINE	-	-	138	-	1,200	1,200	100.00%
FOOD	-	-	39	500	500	-	-
BOOKS AND PERIODICALS	-	-	-	150	200	50	33.33%
SUP/INV PURCHASED RESALE	-	-	-	-	-	-	-
SMALL EQUIPMENT	-	-	652	2,000	1,000	(1,000)	-50.00%
TECHNOLOGY EQUIPMENT	-	-	1,232	12,100	5,000	(7,100)	-58.68%
MISCELLANEOUS	-	-	-	-	-	-	-
UNIFORMS	-	-	75	1,000	700	(300)	-30.00%
UTILITY SUPPLY	-	-	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-	-	-
BAD DEBT	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	9,357	43,100	37,900	(5,200)	-12.06%
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
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	-	-	(40,136)	(154,400)	(143,500)	10,900	-7.06%
INTERNAL FUNDS	-	-	-	-	-	-	-
TOTAL ALLOCATION	-	-	(40,136)	(154,400)	(143,500)	10,900	-7.06%
TOTAL EXPENDITURES	-	-	-	-	-	-	-

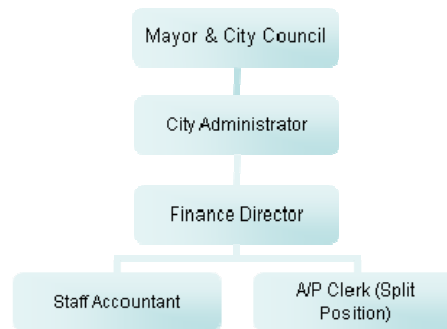
General Fund Emergency Planning

Statement of Purpose

To provide support and funding for emergency warning equipment for the City.

EXPENDITURES	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
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	520	-	-	-	-	-	-
MANAGEMENT CONSULTING	-	-	-	-	-	-	-
TECHNICAL	-	-	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	5,441	-	10,000	10,000	100.00%
VEHICLE - REPAIRS & MAINT.	-	-	-	-	-	-	-
EQUIP. - REPAIRS & MAINT.	-	-	6,552	5,000	-	(5,000)	-100.00%
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-	-	-
INS. OTHER THAN EMP BENEFIT	-	-	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-	-	-
ADVERTISING	-	-	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-	-	-
TRAVEL	-	-	-	-	-	-	-
DUES & FEES	-	-	5,250	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-	-	-
LICENSES & FEES	15,000	-	-	-	-	-	-
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	3,143	-	-	-	-
TRAIN STATION UTILITIES	-	-	-	-	-	-	-
TRAIN STATION REPAIRS AND MAIN	-	-	-	-	-	-	-
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	-	-	-	-	-	-	-
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	-	-	-	-	-	-	-
GASOLINE	-	-	-	-	-	-	-
FOOD	-	-	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-
UNIFORMS	-	-	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-	-	-
BAD DEBT	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	15,520	-	20,386	5,000	10,000	5,000	100.00%
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
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	(15,520)	-	(20,386)	(5,000)	(10,000)	(5,000)	100.00%
INTERNAL FUNDS	-	-	-	-	-	-	-
TOTAL ALLOCATION	(15,520)	-	(20,386)	(5,000)	(10,000)	(5,000)	100.00%
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.

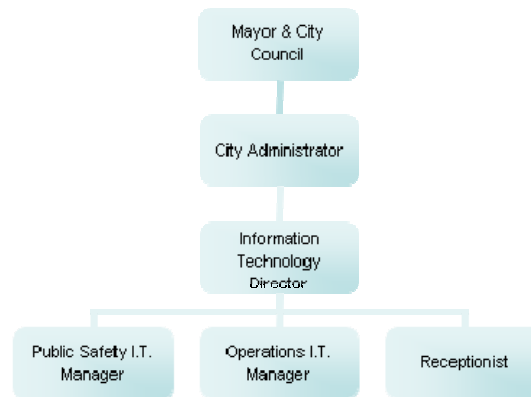
Primary functions include accounting, budgeting, managing and investing cash, managing debt, paying invoices, executing payroll, billing receivables, and collections (utilities, business licenses, transit taxes, local improvement districts, hotel/motel taxes, miscellaneous). The department is responsible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

Program Objectives

1. Prepare the FY 2009-10 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 2010-11 adopted budget document in a format that qualifies for submittal to the GFOA Distinguished Budget Award program.
3. Prepare the Citizens' Report in a format that qualifies for submittal to the GFOA Popular Annual Financial Report (PAFR) program.

EXPENDITURES	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
SALARIES							
REGULAR SALARIES	\$ 180,506	\$ 207,198	\$ 182,172	\$ 153,000	\$ 152,900	\$ (100)	-0.07%
OVERTIME	4,253	717	1,087	-	-	-	-
TOTAL SALARIES	184,759	207,915	183,259	153,000	152,900	(100)	-0.07%
BENEFITS							
GROUP INSURANCE	8,724	8,630	17,379	17,300	21,600	4,300	24.86%
SOCIAL SECURITY (FICA) CONTRIBUTIONS	11,111	12,777	11,113	9,500	9,500	-	-
MEDICARE	2,599	2,988	2,599	2,300	2,200	(100)	-4.35%
RETIREMENT CONTRIBUTION	1,924	12,308	19,655	18,500	23,000	4,500	24.32%
TUITION REIMBURSEMENTS	-	-	-	-	-	-	-
WORKERS' COMPENSATION	702	419	539	600	500	(100)	-16.67%
OTHER EMPLOYEE BENEFITS	261	360	7,273	-	-	-	-
TOTAL BENEFITS	25,320	37,481	58,557	48,200	56,800	8,600	17.84%
TOTAL PERSONAL SERVICES	210,079	245,396	241,816	201,200	209,700	8,500	4.22%
OPERATING EXPENDITURES							
PROFESSIONAL	76,672	100,012	29,920	45,000	45,000	-	-
MANAGEMENT CONSULTING	-	-	-	-	-	-	-
TECHNICAL	691	966	2,430	9,800	9,800	-	-
CLEANING SERVICES	-	-	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-	-	-
VEHICLE - REPAIRS & MAINT.	-	-	-	-	-	-	-
EQUIP. - REPAIRS & MAINT.	-	-	-	-	-	-	-
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-	-	-
INS. OTHER THAN EMP BENEFIT	100	30	5,000	-	-	-	-
COMMUNICATIONS	3,433	3,709	2,921	1,800	1,800	-	-
ADVERTISING	256	70	300	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	6,852	6,718	4,188	4,250	4,500	250	5.88%
TRAVEL	3,253	3,079	1,347	1,000	1,000	-	-
DUES & FEES	36,094	42,793	62,059	48,100	45,600	(2,500)	-5.20%
EDUCATION & TRAINING	3,458	1,396	908	2,000	2,000	-	-
LICENSES & FEES	-	-	-	-	-	-	-
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	4,506	5,561	3,174	4,000	4,000	-	-
TRAIN STATION UTILITIES	-	-	-	-	-	-	-
TRAIN STATION REPAIRS AND MAIN	-	-	-	-	-	-	-
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	-	-	-	-	-	-	-
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	-	-	-	-	-	-	-
GASOLINE	-	-	-	-	-	-	-
FOOD	778	821	104	-	-	-	-
BOOKS AND PERIODICALS	725	-	322	250	200	(50)	-20.00%
SUP/INV PURCHASED RESALE	-	-	-	-	-	-	-
SMALL EQUIPMENT	1,367	321	-	-	-	-	-
TECHNOLOGY EQUIPMENT	2,397	76	4,823	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-
UNIFORMS	-	-	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-	-	-
BAD DEBT	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	140,581	165,552	117,497	116,200	113,900	(2,300)	-1.98%
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
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	(350,660)	(410,948)	(359,313)	(317,400)	(323,600)	(6,200)	1.95%
INTERNAL FUNDS	-	-	-	-	-	-	-
TOTAL ALLOCATION	(350,660)	(410,948)	(359,313)	(317,400)	(323,600)	(6,200)	1.95%
TOTAL EXPENDITURES	-	-	-	-	-	-	-

General Fund Information Technology



Statement of Purpose

To effectively manage the City's information and communications technologies. IT maintains the City's network, phone system, desktop equipment, web sites, and applications as well as providing training, technology consulting, and special project assistance to all City departments.

Program Objectives

1. Utilize current and emerging technologies to reduce costs and improve efficiencies wherever possible.
2. Oversee installation and implementation of new systems and technologies City wide.
3. Maintain accurate current inventory of hardware, software, and network systems City wide.
4. Develop and test business continuity and disaster recovery plans for City information systems.
5. Continually enhance City website to increase its ability to deliver timely and accurate information and services to the public while reducing costs to the City.

EXPENDITURES	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
SALARIES							
REGULAR SALARIES	\$ 79,489	\$ 109,927	\$ 147,029	\$ 144,200	\$ 169,100	\$ 24,900	17.27%
OVERTIME	2,099	2,347	-	-	300	300	100.00%
TOTAL SALARIES	81,588	112,274	147,029	144,200	169,400	25,200	17.48%
BENEFITS							
GROUP INSURANCE	7,399	12,824	21,732	26,600	32,600	6,000	22.56%
SOCIAL SECURITY (FICA) CONTRIBUTIONS	4,896	6,681	8,720	9,000	10,500	1,500	16.67%
MEDICARE	1,144	1,563	2,039	2,000	2,500	500	25.00%
RETIREMENT CONTRIBUTION	1,443	7,728	12,242	17,300	25,400	8,100	46.82%
TUITION REIMBURSEMENTS	-	-	-	-	-	-	-
WORKERS' COMPENSATION	215	400	308	500	600	100	20.00%
OTHER EMPLOYEE BENEFITS	-	165	165	-	-	-	-
TOTAL BENEFITS	15,097	29,361	45,205	55,400	71,600	16,200	29.24%
TOTAL PERSONAL SERVICES	96,684	141,635	192,234	199,600	241,000	41,400	20.74%
OPERATING EXPENDITURES							
PROFESSIONAL	800	-	-	-	-	-	-
MANAGEMENT CONSULTING	-	-	-	-	-	-	-
TECHNICAL	-	60	8,286	9,000	9,000	-	-
CLEANING SERVICES	-	-	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-	-	-
FLEET MAINTENANCE	-	-	3,573	-	-	-	-
GENERAL REPAIRS & MAINT.	45,470	47,889	55,072	10,000	10,000	-	-
VEHICLE - REPAIRS & MAINT.	-	-	1,602	-	-	-	-
EQUIP. - REPAIRS & MAINT.	-	-	-	-	-	-	-
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-	-	-
INS. OTHER THAN EMP BENEFIT	100	100	-	-	-	-	-
COMMUNICATIONS	2,746	4,967	7,018	3,600	5,200	1,600	44.44%
ADVERTISING	58	143	20	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-	-	-
TRAVEL	4,636	1,229	56	-	-	-	-
DUES & FEES	-	748	6,565	-	-	-	-
EDUCATION & TRAINING	1,604	3,737	666	-	-	-	-
LICENSES & FEES	-	-	-	-	-	-	-
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	4,208	2,968	1,944	5,000	5,000	-	-
TRAIN STATION UTILITIES	-	-	-	-	-	-	-
TRAIN STATION REPAIRS AND MAIN	-	-	-	-	-	-	-
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	-	-	-	-	-	-	-
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	-	-	-	-	-	-	-
GASOLINE	-	50	36	-	300	300	100.00%
FOOD	-	467	69	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-	-	-
SMALL EQUIPMENT	33,498	14,480	6,838	10,000	10,000	-	-
TECHNOLOGY EQUIPMENT	8,485	23,390	6,561	5,000	10,000	5,000	100.00%
MISCELLANEOUS	-	-	-	-	-	-	-
UNIFORMS	-	-	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-	-	-
BAD DEBT	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	101,604	100,229	98,306	42,600	49,500	6,900	16.20%
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
LAND IMPROVEMENTS	-	-	-	-	-	-	-
BUILDINGS	-	-	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-	-	-
MACHINERY & EQUIP	-	8,947	-	-	-	-	-
VEHICLES	-	-	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-	-	-
COMPUTERS	16,725	-	38,338	75,000	50,000	(25,000)	-33.33%
TOTAL CAPITAL OUTLAY	16,725	8,947	38,338	75,000	50,000	(25,000)	-33.33%
DEBT SERVICE							
PRINCIPAL	-	-	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-	-	-
INTEREST	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-	-	-
ALLOCATION							
INDIRECT COST ALLOCATION	(215,013)	(250,811)	(328,878)	(317,200)	(340,500)	(23,300)	7.35%
INTERNAL FUNDS	-	-	-	-	-	-	-
TOTAL ALLOCATION	(215,013)	(250,811)	(328,878)	(317,200)	(340,500)	(23,300)	7.35%
TOTAL EXPENDITURES	-	-	-	-	-	-	-

General Fund License & Permits



Statement of Purpose

To provide overall management and administrative support for the City's development-related functions. The department includes administration, building inspections, planning, and storm water/erosion control.

Program Objectives

1. Review and process business license applications, re-zoning requests, variance and annexation requests.
2. Implement recommendations for the downtown streetscape projects.
3. To write and administer grant applications and grant-funded projects.

EXPENDITURES	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
SALARIES							
REGULAR SALARIES	\$ 196,484	\$ 218,010	\$ 191,398	\$ 117,700	\$ 117,600	\$ (100)	-0.08%
OVERTIME	1,964	3,008	1,456	1,200	1,000	(200)	-16.67%
TOTAL SALARIES	198,448	221,018	192,854	118,900	118,600	(300)	-0.25%
BENEFITS							
GROUP INSURANCE	14,880	14,973	12,603	5,900	5,400	(500)	-8.47%
SOCIAL SECURITY (FICA) CONTRIBUTIONS	11,834	13,456	11,764	7,400	7,400	-	-
MEDICARE	2,768	3,147	2,751	1,800	1,700	(100)	-5.56%
RETIREMENT CONTRIBUTION	12,507	31,199	24,526	14,000	17,700	3,700	26.43%
TUITION REIMBURSEMENTS	-	-	-	-	-	-	-
WORKERS' COMPENSATION	4,393	5,662	6,372	500	400	(100)	-20.00%
OTHER EMPLOYEE BENEFITS	586	586	12,504	-	-	-	-
TOTAL BENEFITS	46,967	69,023	70,521	29,600	32,600	3,000	10.14%
TOTAL PERSONAL SERVICES	245,415	290,041	263,376	148,500	151,200	2,700	1.82%
OPERATING EXPENDITURES							
PROFESSIONAL	-	1,280	10,643	15,000	18,500	3,500	23.33%
MANAGEMENT CONSULTING	-	-	-	-	-	-	-
TECHNICAL	67	32	16	500	200	(300)	-60.00%
CLEANING SERVICES	324	351	704	900	600	(300)	-33.33%
LAND FILL FEES	-	-	-	-	-	-	-
FLEET MAINTENANCE	1,357	423	-	900	500	(400)	-44.44%
GENERAL REPAIRS & MAINT.	290	75	950	200	200	-	-
VEHICLE - REPAIRS & MAINT.	-	-	-	-	500	500	100.00%
EQUIP. - REPAIRS & MAINT.	-	827	-	500	500	-	-
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-	-	-
RENTAL OF EQUIPMENT	4,871	7,714	3,552	3,200	3,500	300	9.38%
INS. OTHER THAN EMP BENEFIT	-	3,827	-	-	-	-	-
COMMUNICATIONS	1,453	1,159	1,283	600	800	200	33.33%
ADVERTISING	1,571	1,030	760	1,000	1,500	500	50.00%
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	200	200	100.00%
TRAVEL	-	33	5	-	200	200	100.00%
DUES & FEES	54	75	275	-	500	500	100.00%
EDUCATION & TRAINING	485	1,208	11	-	300	300	100.00%
LICENSES & FEES	-	-	-	-	-	-	-
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	2,096	2,151	1,607	2,000	2,200	200	10.00%
TRAIN STATION UTILITIES	-	-	-	-	-	-	-
TRAIN STATION REPAIRS AND MAIN	-	-	-	-	-	-	-
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	1,513	1,625	1,904	2,500	2,500	-	-
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	3,528	3,448	3,335	3,500	3,500	-	-
GASOLINE	2,126	2,559	1,193	1,100	600	(500)	-45.45%
FOOD	374	287	442	500	600	100	20.00%
BOOKS AND PERIODICALS	-	-	83	500	500	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-	-	-
SMALL EQUIPMENT	-	112	16	300	100	(200)	-66.67%
TECHNOLOGY EQUIPMENT	2,768	277	-	1,000	500	(500)	-50.00%
MISCELLANEOUS	-	-	42	-	-	-	-
UNIFORMS	803	840	1,136	-	700	700	100.00%
UTILITY SUPPLY	-	-	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-	-	-
BAD DEBT	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	23,679	29,333	27,955	34,200	39,200	5,000	14.62%
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
LAND IMPROVEMENTS	-	-	-	-	-	-	-
BUILDINGS	-	-	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-	-	-
VEHICLES	-	-	18,107	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-	-	-
COMPUTERS	-	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	18,107	-	-	-	-
DEBT SERVICE							
PRINCIPAL	-	-	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-	-	-
INTEREST	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-	-	-
ALLOCATION							
INDIRECT COST ALLOCATION	29,827	37,610	33,089	21,816	13,100	(8,716)	-39.95%
INTERNAL FUNDS	-	-	-	-	-	-	-
TOTAL ALLOCATION	29,827	37,610	33,089	21,816	13,100	(8,716)	-39.95%
TOTAL EXPENDITURES	298,920	356,984	342,527	204,516	203,500	(1,016)	-0.50%

General Fund Main Street

Statement of Purpose

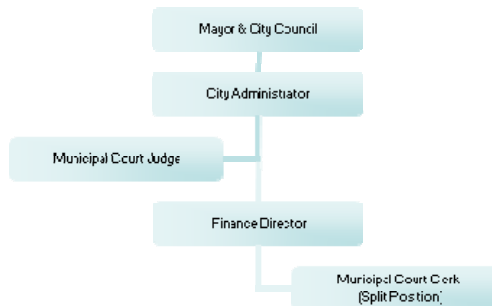
To maintain a healthy, viable Downtown commercial district symbolizing community caring and a high quality of life plus fill existing space within the city limits of Winder.

Program Objectives

1. To market Downtown through promotions, advertising, and public awareness.
2. To enhance Downtown's physical appearance by encouraging façade improvements of Downtown buildings and encouraging new businesses within the Downtown area.
3. To produce successful events and the Jug Tavern festival every year.

EXPENDITURES	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
SALARIES							
REGULAR SALARIES	\$ 38,442	\$ 42,850	\$ 19,000	\$ 40,000	\$ -	\$ (40,000)	-100.00%
OVERTIME	598	677	486	-	-	-	-
TOTAL SALARIES	39,040	43,527	19,486	40,000	-	(40,000)	-100.00%
BENEFITS							
GROUP INSURANCE	3,996	4,134	2,047	5,200	-	(5,200)	-100.00%
SOCIAL SECURITY (FICA) CONTRIBUTIONS	2,485	2,658	1,217	2,900	-	(2,900)	-100.00%
MEDICARE	581	621	285	600	-	(600)	-100.00%
RETIREMENT CONTRIBUTION	1,443	4,820	2,836	4,800	-	(4,800)	-100.00%
TUITION REIMBURSEMENTS	-	-	-	-	-	-	-
WORKERS' COMPENSATION	96	186	310	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-	-	-
TOTAL BENEFITS	8,602	12,420	6,694	13,500	-	(13,500)	-100.00%
TOTAL PERSONAL SERVICES	47,642	55,947	26,179	53,500	-	(53,500)	-100.00%
OPERATING EXPENDITURES							
PROFESSIONAL	-	14,151	14,100	-	-	-	-
MANAGEMENT CONSULTING	-	-	-	-	-	-	-
TECHNICAL	-	-	300	-	-	-	-
CLEANING SERVICES	-	-	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-	-	-
VEHICLE - REPAIRS & MAINT.	-	-	-	-	-	-	-
EQUIP. - REPAIRS & MAINT.	-	-	-	-	-	-	-
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-	-	-
INS. OTHER THAN EMP BENEFIT	-	-	-	-	-	-	-
COMMUNICATIONS	298	162	289	600	-	(600)	-100.00%
ADVERTISING	3,059	10,587	3,840	10,000	10,000	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-	-	-
TRAVEL	1,904	5,900	299	1,000	-	(1,000)	-100.00%
DUES & FEES	-	1,100	250	500	-	(500)	-100.00%
EDUCATION & TRAINING	(98)	2,030	-	500	-	(500)	-100.00%
LICENSES & FEES	-	-	-	-	-	-	-
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	954	7,432	17,328	5,000	7,500	2,500	50.00%
TRAIN STATION UTILITIES	-	-	-	-	-	-	-
TRAIN STATION REPAIRS AND MAIN	-	-	-	-	-	-	-
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	-	-	-	-	-	-	-
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	-	-	-	-	-	-	-
GASOLINE	-	-	-	-	-	-	-
FOOD	-	2,879	-	500	-	(500)	-100.00%
BOOKS AND PERIODICALS	-	-	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-
UNIFORMS	-	-	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-	-	-
BAD DEBT	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	6,118	44,241	36,406	18,100	17,500	(600)	-3.31%
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
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	5,959	11,798	6,692	9,142	1,200	(7,942)	-86.87%
INTERNAL FUNDS	-	-	-	-	-	-	-
TOTAL ALLOCATION	5,959	11,798	6,692	9,142	1,200	(7,942)	-86.87%
TOTAL EXPENDITURES	59,718	111,985	69,278	80,742	18,700	(62,042)	-76.84%

General Fund Municipal Court



Statement of Purpose

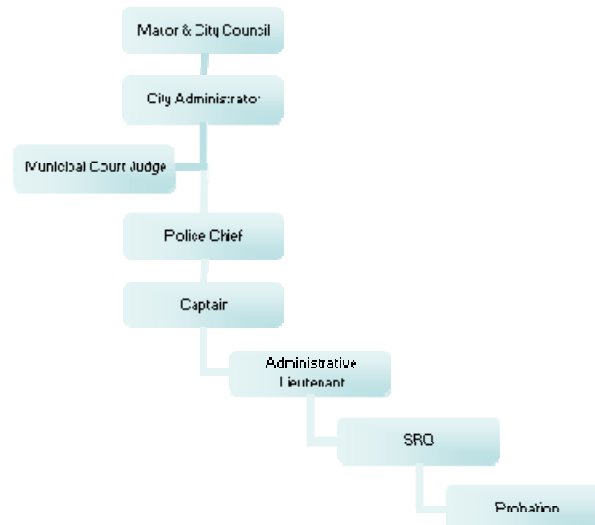
Our Strategic Mission is to flawlessly execute the legal processes related to enforcing city ordinances and traffic laws and to coordinate our efforts with other agencies within the criminal justice system. Provide court administration to guarantee that all persons coming before the Court are treated 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	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
SALARIES							
REGULAR SALARIES	\$ 46,782	\$ 63,154	\$ 48,433	\$ 49,700	\$ 49,700	\$ -	-
OVERTIME	2,120	-	874	1,000	900	(100)	-10.00%
TOTAL SALARIES	48,901	63,154	49,308	50,700	50,600	(100)	-0.20%
BENEFITS							
GROUP INSURANCE	2,912	-	4,458	5,200	4,700	(500)	-9.62%
SOCIAL SECURITY (FICA) CONTRIBUTIONS	2,982	-	3,044	3,200	3,200	-	-
MEDICARE	697	-	712	800	700	(100)	-12.50%
RETIREMENT CONTRIBUTION	-	-	3,618	3,900	4,900	1,000	25.64%
TUITION REIMBURSEMENTS	305	-	-	-	-	-	-
WORKERS' COMPENSATION	657	-	150	200	200	-	-
OTHER EMPLOYEE BENEFITS	92	-	-	-	-	-	-
TOTAL BENEFITS	7,646	-	11,981	13,300	13,700	400	3.01%
TOTAL PERSONAL SERVICES	56,547	63,154	61,288	64,000	64,300	300	0.47%
OPERATING EXPENDITURES							
PROFESSIONAL	70,754	51,900	50,760	45,000	60,000	15,000	33.33%
MANAGEMENT CONSULTING	-	-	-	-	-	-	-
TECHNICAL	7,355	-	5,423	6,000	6,000	-	-
CLEANING SERVICES	-	-	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-	-	-
VEHICLE - REPAIRS & MAINT.	-	-	-	-	-	-	-
EQUIP. - REPAIRS & MAINT.	-	-	-	-	-	-	-
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-	-	-
INS. OTHER THAN EMP BENEFIT	-	-	-	-	-	-	-
COMMUNICATIONS	601	601	450	600	600	-	-
ADVERTISING	-	-	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	-	-	681	-	-	-	-
TRAVEL	236	101	-	-	-	-	-
DUES & FEES	-	-	-	-	-	-	-
EDUCATION & TRAINING	225	2,195	475	1,500	500	(1,000)	-66.67%
LICENSES & FEES	-	-	-	-	-	-	-
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	2,339	4,272	1,492	5,000	3,000	(2,000)	-40.00%
TRAIN STATION UTILITIES	-	-	-	-	-	-	-
TRAIN STATION REPAIRS AND MAIN	-	-	-	-	-	-	-
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	-	-	-	-	-	-	-
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	-	-	-	-	-	-	-
GASOLINE	-	-	-	-	-	-	-
FOOD	-	-	39	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-	-	-
TECHNOLOGY EQUIPMENT	606	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-
UNIFORMS	-	-	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-	-	-
BAD DEBT	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	82,116	59,069	59,320	58,100	70,100	12,000	20.65%
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
LAND IMPROVEMENTS	-	-	-	-	-	-	-
BUILDINGS	-	-	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-	-	-
VEHICLES	-	-	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-	-	-
COMPUTERS	-	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-
DEBT SERVICE							
PRINCIPAL	-	-	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-	-	-
INTEREST	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-	-	-
ALLOCATION							
INDIRECT COST ALLOCATION	21,024	21,012	12,897	20,431	9,200	(11,231)	-54.97%
INTERNAL FUNDS	-	-	-	-	-	-	-
TOTAL ALLOCATION	21,024	21,012	12,897	20,431	9,200	(11,231)	-54.97%
TOTAL EXPENDITURES	159,687	143,235	133,505	142,531	143,600	1,069	0.75%

General Fund Probation



Statement of Purpose

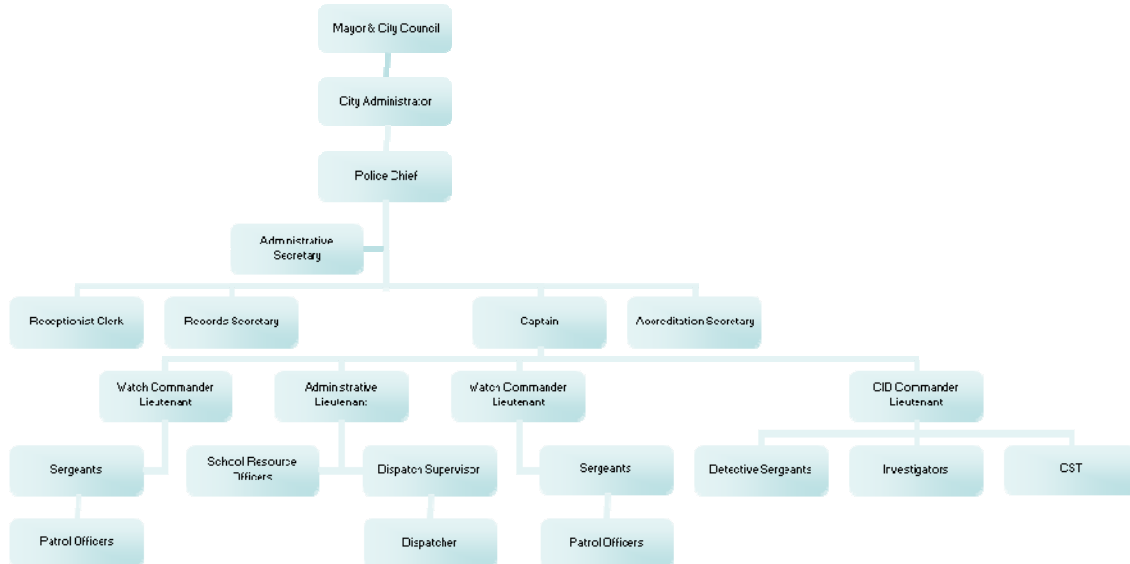
Provide evaluation, investigation, and supervision services for persons within the jurisdiction of the courts; and collect the fines and fees applicable to these persons.

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	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
SALARIES							
REGULAR SALARIES	\$ 34,878	\$ 51,126	\$ 31,983	\$ 31,700	\$ 31,500	\$ (200)	-0.63%
OVERTIME	9,844	-	6,076	5,200	4,600	(600)	-11.54%
TOTAL SALARIES	44,723	51,126	38,059	36,900	36,100	(800)	-2.17%
BENEFITS							
GROUP INSURANCE	1,004	-	4,535	5,200	4,700	(500)	-9.62%
SOCIAL SECURITY (FICA) CONTRIBUTIONS	2,755	-	2,359	2,400	2,300	(100)	-4.17%
MEDICARE	644	-	552	600	500	(100)	-16.67%
RETIREMENT CONTRIBUTION	1,443	-	4,085	3,800	4,700	900	23.68%
TUITION REIMBURSEMENTS	-	-	-	-	-	-	-
WORKERS' COMPENSATION	273	-	153	200	100	(100)	-50.00%
OTHER EMPLOYEE BENEFITS	-	-	-	-	-	-	-
TOTAL BENEFITS	6,120	-	11,684	12,200	12,300	100	0.82%
TOTAL PERSONAL SERVICES	50,842	51,126	49,742	49,100	48,400	(700)	-1.43%
OPERATING EXPENDITURES							
PROFESSIONAL	-	-	-	-	-	-	-
MANAGEMENT CONSULTING	-	-	-	-	-	-	-
TECHNICAL	-	-	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-	-	-
VEHICLE - REPAIRS & MAINT.	-	-	-	-	-	-	-
EQUIP. - REPAIRS & MAINT.	-	-	-	-	-	-	-
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	50	75	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-	-	-
ADVERTISING	-	-	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-	-	-
TRAVEL	-	-	-	-	-	-	-
DUES & FEES	-	-	-	-	-	-	-
EDUCATION & TRAINING	-	4,872	-	-	3,000	3,000	100.00%
LICENSES & FEES	-	-	-	-	-	-	-
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	118	130	282	-	500	500	100.00%
TRAIN STATION UTILITIES	-	-	-	-	-	-	-
TRAIN STATION REPAIRS AND MAIN	-	-	-	-	-	-	-
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	-	-	-	-	-	-	-
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	-	-	-	-	-	-	-
GASOLINE	-	-	-	-	-	-	-
FOOD	-	-	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-
UNIFORMS	-	-	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-	-	-
BAD DEBT	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	168	5,077	282	-	3,500	3,500	-
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
LAND IMPROVEMENTS	-	-	-	-	-	-	-
BUILDINGS	-	-	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-	-	-
VEHICLES	-	-	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-	-	-
COMPUTERS	-	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-
DEBT SERVICE							
PRINCIPAL	-	-	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-	-	-
INTEREST	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-	-	-
ALLOCATION							
INDIRECT COST ALLOCATION	-	-	-	-	3,600	3,600	100.00%
INTERNAL FUNDS	-	-	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	3,600	3,600	100.00%
TOTAL EXPENDITURES	51,010	56,204	50,025	49,100	55,500	6,400	13.03%

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.

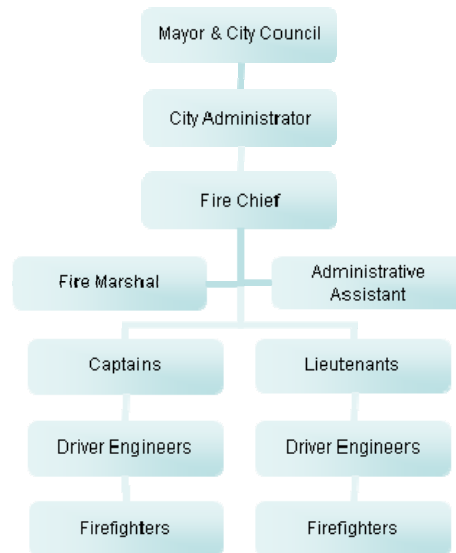
The end result is an efficient and professional Department that represents and works for the common good of all the citizens of Winder.

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	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
SALARIES							
REGULAR SALARIES	\$ 1,937,236	\$ 2,036,412	\$ 1,939,518	\$ 2,092,000	\$ 2,046,000	\$ (46,000)	-2.20%
OVERTIME	250,030	246,307	229,090	302,800	234,500	(68,300)	-22.56%
TOTAL SALARIES	2,187,266	2,282,718	2,168,607	2,394,800	2,280,500	(114,300)	-4.77%
BENEFITS							
GROUP INSURANCE	263,227	246,754	257,992	452,300	330,500	(121,800)	-26.93%
SOCIAL SECURITY (FICA) CONTRIBUTIONS	127,863	135,765	130,185	148,800	142,000	(6,800)	-4.57%
MEDICARE	29,903	31,753	30,446	35,000	33,400	(1,600)	-4.57%
RETIREMENT CONTRIBUTION	105,345	262,847	247,592	250,400	305,400	55,000	21.96%
TUITION REIMBURSEMENTS	-	-	112	-	-	-	-
WORKERS' COMPENSATION	74,334	103,040	87,709	98,100	59,300	(38,800)	-39.55%
OTHER EMPLOYEE BENEFITS	7,027	12,106	9,392	1,000	1,000	-	-
TOTAL BENEFITS	607,700	792,265	763,428	985,600	871,600	(114,000)	-11.57%
TOTAL PERSONAL SERVICES	2,794,966	3,074,983	2,932,035	3,380,400	3,152,100	(228,300)	-6.75%
OPERATING EXPENDITURES							
PROFESSIONAL	4,886	9,199	5,972	6,750	9,000	2,250	33.33%
MANAGEMENT CONSULTING	-	-	-	-	-	-	-
TECHNICAL	12,760	13,240	19,901	15,000	22,200	7,200	48.00%
CLEANING SERVICES	3,348	701	3,052	7,450	8,150	700	9.40%
LAND FILL FEES	-	-	-	-	-	-	-
FLEET MAINTENANCE	99,006	78,093	67,940	74,100	75,500	1,400	1.89%
GENERAL REPAIRS & MAINT.	2,953	5,328	6,808	8,000	7,000	(1,000)	-12.50%
VEHICLE - REPAIRS & MAINT.	4,083	5,386	10,314	4,000	5,500	1,500	37.50%
EQUIP. - REPAIRS & MAINT.	4,019	2,660	3,194	10,500	11,100	600	5.71%
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	3,000	12,000	12,000	18,000	6,000	50.00%
RENTAL OF EQUIPMENT	11,031	10,273	14,418	12,300	12,300	-	-
INS, OTHER THAN EMP BENEFIT	39,644	38,960	56,050	38,100	-	(38,100)	-100.00%
COMMUNICATIONS	18,894	21,505	43,363	48,900	64,400	15,500	31.70%
ADVERTISING	417	303	736	600	300	(300)	-50.00%
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	1,011	2,595	2,181	3,500	3,500	-	-
TRAVEL	17,358	18,334	9,166	17,000	17,800	800	4.71%
DUES & FEES	3,477	6,112	5,664	12,300	12,300	-	-
EDUCATION & TRAINING	5,940	8,614	7,516	11,250	12,200	950	8.44%
LICENSES & FEES	-	-	-	-	-	-	-
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	32,462	46,392	33,640	35,100	35,100	-	-
TRAIN STATION UTILITIES	-	-	-	-	-	-	-
TRAIN STATION REPAIRS AND MAIN	-	-	-	-	-	-	-
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	8,708	8,676	9,567	-	-	-	-
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	16,433	17,344	17,216	-	-	-	-
GASOLINE	77,780	98,618	81,640	91,025	105,300	14,275	15.68%
FOOD	15,806	10,404	7,146	8,500	9,400	900	10.59%
BOOKS AND PERIODICALS	505	1,011	648	2,400	2,400	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-	-	-
SMALL EQUIPMENT	39,455	48,892	30,953	22,000	19,700	(2,300)	-10.45%
TECHNOLOGY EQUIPMENT	8,986	12,994	18,086	36,500	36,000	(500)	-1.37%
MISCELLANEOUS	1,151	2,185	4,181	-	4,000	4,000	100.00%
UNIFORMS	28,033	30,516	24,153	37,400	34,500	(2,900)	-7.75%
UTILITY SUPPLY	-	-	-	-	-	-	-
PROTECTIVE CLOTHING	2,140	3,925	9,927	8,000	8,000	-	-
PRISONER MAINTENANCE	30,995	81,626	69,016	-	8,000	8,000	100.00%
DEPRECIATION & AMORTIZATION	-	-	-	-	-	-	100.00%
BAD DEBT	-	-	-	-	-	-	100.00%
TOTAL OPERATING EXPENDITURES	491,282	586,885	574,446	522,675	541,650	18,975	3.63%
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
LAND IMPROVEMENTS	-	-	-	-	-	-	-
BUILDINGS	-	136,394	1,507	100,000	100,000	-	-
INFRASTRUCTURE	-	-	-	-	-	-	-
MACHINERY & EQUIP	41,301	71,959	47,567	-	-	-	-
VEHICLES	230,651	61,530	656,039	168,000	135,000	(33,000)	-19.64%
FURNITURE AND FIXTURES	-	-	-	-	-	-	-
COMPUTERS	10,701	-	35,748	-	20,000	20,000	100.00%
TOTAL CAPITAL OUTLAY	282,653	269,883	740,861	268,000	255,000	(13,000)	-4.85%
DEBT SERVICE							
PRINCIPAL	-	-	-	-	-	-	-
CAPITAL LEASE	-	28,380	160,690	166,000	170,300	4,300	2.59%
INTEREST	-	2,016	21,689	16,600	12,200	(4,400)	-26.51%
TOTAL DEBT SERVICE	-	30,397	182,379	182,600	182,500	(100)	-0.05%
ALLOCATION							
INDIRECT COST ALLOCATION	341,023	404,498	410,483	404,557	236,150	(168,407)	-41.63%
INTERNAL FUNDS	-	-	-	-	-	-	-
TOTAL ALLOCATION	341,023	404,498	410,483	404,557	236,150	(168,407)	-41.63%
TOTAL EXPENDITURES	3,909,924	4,366,646	4,840,204	4,758,232	4,367,400	(390,832)	-8.21%

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 constantly 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.

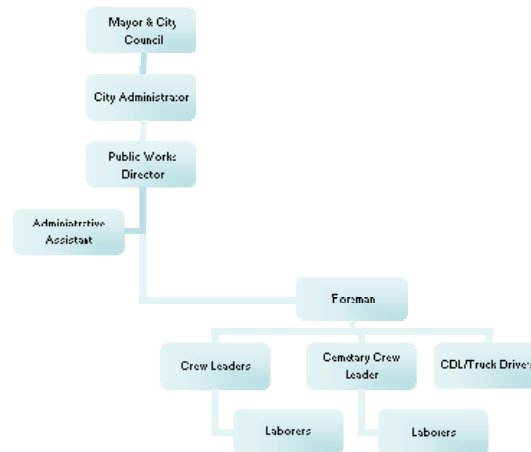
To constantly understand and foster with a vigilant attitude and understanding, when government, citizens and business share in a vision, success is created.

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 and inform citizens and firefighters in this 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 17 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	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
SALARIES							
REGULAR SALARIES	\$ 949,543	\$ 1,141,764	\$ 1,149,404	\$ 1,053,000	\$ 1,094,500	\$ 41,500	3.94%
OVERTIME	60,957	85,311	80,636	75,000	74,400	(600)	-0.80%
TOTAL SALARIES	1,010,500	1,227,075	1,230,040	1,128,000	1,168,900	40,900	3.63%
BENEFITS							
GROUP INSURANCE	135,768	148,128	185,973	218,800	182,100	(36,700)	-16.77%
SOCIAL SECURITY (FICA) CONTRIBUTIONS	58,906	72,819	72,914	67,500	75,000	7,500	11.11%
MEDICARE	13,775	17,031	17,051	15,800	17,600	1,800	11.39%
RETIREMENT CONTRIBUTION	74,559	166,678	151,443	124,300	151,800	27,500	22.12%
TUITION REIMBURSEMENTS	-	-	-	-	-	-	-
WORKERS' COMPENSATION	20,052	24,084	33,106	44,000	67,100	23,100	52.50%
OTHER EMPLOYEE BENEFITS	2,669	3,026	6,387	-	-	-	-
TOTAL BENEFITS	305,729	431,766	466,874	470,400	493,600	23,200	4.93%
TOTAL PERSONAL SERVICES	1,316,229	1,658,842	1,696,914	1,598,400	1,662,500	64,100	4.01%
OPERATING EXPENDITURES							
PROFESSIONAL	-	-	-	-	-	-	-
MANAGEMENT CONSULTING	-	-	-	-	-	-	-
TECHNICAL	-	1,023	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-	-	-
FLEET MAINTENANCE	10,716	11,767	7,359	6,150	6,700	550	8.94%
GENERAL REPAIRS & MAINT.	4,785	11,688	3,315	5,000	5,000	-	-
VEHICLE - REPAIRS & MAINT.	12,343	6,855	3,149	10,000	8,000	(2,000)	-20.00%
EQUIP. - REPAIRS & MAINT.	5,139	5,518	1,787	5,500	5,500	-	-
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-	-	-
RENTAL OF EQUIPMENT	150	80	80	-	200	200	100.00%
INS. OTHER THAN EMP BENEFIT	20,309	27,439	36,171	31,800	31,800	-	-
COMMUNICATIONS	6,726	7,860	9,156	8,000	8,000	-	-
ADVERTISING	928	27	-	500	200	(300)	-60.00%
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	150	-	(20)	500	500	-	-
TRAVEL	3,920	3,175	1,054	2,575	2,200	(375)	-14.56%
DUES & FEES	310	295	390	635	600	(35)	-5.51%
EDUCATION & TRAINING	4,984	5,565	808	5,000	5,000	-	-
LICENSES & FEES	-	-	-	-	-	-	-
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	22,920	36,426	24,609	28,000	24,500	(3,500)	-12.50%
TRAIN STATION UTILITIES	-	-	-	-	-	-	-
TRAIN STATION REPAIRS AND MAIN	-	-	-	-	-	-	-
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	10,236	10,262	11,274	12,000	12,000	-	-
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	20,017	20,732	16,509	14,000	14,000	-	-
GASOLINE	9,721	13,324	10,516	11,825	12,900	1,075	9.09%
FOOD	2,733	2,837	2,039	4,800	3,000	(1,800)	-37.50%
BOOKS AND PERIODICALS	541	730	202	600	600	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-	-	-
SMALL EQUIPMENT	18,427	21,264	1,970	15,500	14,500	(1,000)	-6.45%
TECHNOLOGY EQUIPMENT	5,784	714	1,223	1,800	1,800	-	-
MISCELLANEOUS	1,154	2,426	2,431	-	-	-	-
UNIFORMS	8,788	15,121	1,844	15,700	14,700	(1,000)	-6.37%
UTILITY SUPPLY	-	-	-	-	-	-	-
PROTECTIVE CLOTHING	4,324	14,894	8,589	16,800	16,800	-	-
PRISONER MAINTENANCE	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-	-	-
BAD DEBT	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	175,102	220,022	144,456	196,685	188,500	(8,185)	-4.16%
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
LAND IMPROVEMENTS	-	-	-	-	-	-	-
BUILDINGS	-	-	3,301	57,000	242,000	185,000	324.56%
INFRASTRUCTURE	-	-	-	-	-	-	-
MACHINERY & EQUIP	17,500	-	144,136	-	-	-	-
VEHICLES	118,745	41,031	529,580	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-	-	-
COMPUTERS	-	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	136,245	41,031	677,017	57,000	242,000	185,000	324.56%
DEBT SERVICE							
PRINCIPAL	-	-	-	-	-	-	-
CAPITAL LEASE	24,512	26,225	65,957	76,150	79,200	3,050	4.01%
INTEREST	10,494	9,497	24,574	24,900	21,800	(3,100)	-12.45%
TOTAL DEBT SERVICE	35,006	35,721	90,531	101,050	101,000	(50)	-0.05%
ALLOCATION							
INDIRECT COST ALLOCATION	184,282	230,294	278,979	226,276	150,800	(75,476)	-33.36%
INTERNAL FUNDS	-	-	-	-	-	-	-
TOTAL ALLOCATION	184,282	230,294	278,979	226,276	150,800	(75,476)	-33.36%
TOTAL EXPENDITURES	1,846,864	2,185,911	2,887,897	2,179,411	2,344,800	165,389	7.59%

General Fund Street/Cemetery



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:

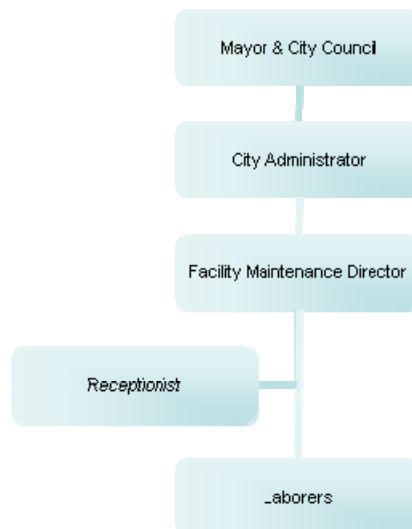
- Management of City signs.
- Maintenance of guardrails, bikeways and pedestrian paths.
- Maintenance of all publicly owned parking areas.
- Maintenance of street trees, litter control and vegetation control.
- Installation of handicapped accessible ramps at intersections.
- Sanding streets during inclement 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	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
SALARIES							
REGULAR SALARIES	\$ 534,696	\$ 711,754	\$ 709,688	\$ 602,900	\$ 551,600	\$ (51,300)	-8.51%
OVERTIME	16,191	14,597	8,379	12,300	9,900	(2,400)	-19.51%
TOTAL SALARIES	550,887	726,351	718,068	615,200	561,500	(53,700)	-8.73%
BENEFITS							
GROUP INSURANCE	88,573	103,913	130,346	137,600	126,300	(11,300)	-8.21%
SOCIAL SECURITY (FICA) CONTRIBUTIONS	31,727	43,162	43,567	38,300	34,800	(3,500)	-9.14%
MEDICARE	7,420	10,120	10,163	9,000	8,200	(800)	-8.89%
RETIREMENT CONTRIBUTION	44,736	115,302	82,186	82,000	82,700	700	0.85%
TUITION REIMBURSEMENTS	-	-	-	-	-	-	-
WORKERS' COMPENSATION	26,530	62,426	50,288	51,700	33,800	(17,900)	-34.62%
OTHER EMPLOYEE BENEFITS	668	1,368	25,790	-	-	-	-
TOTAL BENEFITS	199,654	336,291	342,340	318,600	285,800	(32,800)	-10.30%
TOTAL PERSONAL SERVICES	750,541	1,062,642	1,060,407	933,800	847,300	(86,500)	-9.26%
OPERATING EXPENDITURES							
PROFESSIONAL	11,743	9,723	22,308	10,000	10,000	-	-
MANAGEMENT CONSULTING	-	-	-	-	-	-	-
TECHNICAL	-	-	5,050	2,000	2,000	-	-
CLEANING SERVICES	-	-	-	-	-	-	-
LAND FILL FEES	-	35,472	34,987	40,000	35,000	(5,000)	-12.50%
FLEET MAINTENANCE	76,590	102,731	73,334	93,700	98,000	4,300	4.59%
GENERAL REPAIRS & MAINT.	500	3,699	5,421	7,500	500	(7,000)	-93.33%
VEHICLE - REPAIRS & MAINT.	789	2,875	1,081	-	5,000	5,000	100.00%
EQUIP. - REPAIRS & MAINT.	11,012	15,789	9,316	10,500	10,500	-	-
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-	-	-
RENTAL OF EQUIPMENT	205	-	-	800	-	(800)	-100.00%
INS. OTHER THAN EMP BENEFIT	25,266	24,872	28,885	21,700	21,700	-	-
COMMUNICATIONS	3,768	5,167	5,540	7,200	3,600	(3,600)	-50.00%
ADVERTISING	1,504	585	419	550	500	(50)	-9.09%
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	-	-	2,250	500	200	(300)	-60.00%
TRAVEL	-	270	-	1,000	500	(500)	-50.00%
DUES & FEES	-	3,470	-	-	-	-	-
EDUCATION & TRAINING	600	756	276	2,500	2,500	-	-
LICENSES & FEES	-	-	-	-	-	-	-
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	29,624	32,894	50,000	20,100	30,500	10,400	51.74%
TRAIN STATION UTILITIES	-	-	-	-	-	-	-
TRAIN STATION REPAIRS AND MAIN	-	-	-	-	-	-	-
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	4,288	5,187	13,044	7,000	8,000	1,000	14.29%
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	212,767	224,089	259,128	225,000	225,000	-	-
GASOLINE	41,538	61,738	51,254	71,500	57,000	(14,500)	-20.28%
FOOD	-	1,174	8	650	600	(50)	-7.69%
BOOKS AND PERIODICALS	-	-	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-	-	-
SMALL EQUIPMENT	21,121	13,009	6,405	14,700	15,000	300	2.04%
TECHNOLOGY EQUIPMENT	-	-	492	3,500	2,000	(1,500)	-42.86%
MISCELLANEOUS	-	-	-	-	-	-	-
UNIFORMS	1,577	2,067	3,403	15,000	13,650	(1,350)	-9.00%
UTILITY SUPPLY	115,277	64,217	88,171	388,500	385,000	(3,500)	-0.90%
PROTECTIVE CLOTHING	-	-	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-	-	-
BAD DEBT	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	558,170	609,783	660,772	943,900	926,750	(17,150)	-1.82%
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
LAND IMPROVEMENTS	-	-	-	-	-	-	-
BUILDINGS	12,900	-	-	-	-	-	-
INFRASTRUCTURE	168,544	252,898	18,236	200,000	500,000	300,000	150.00%
MACHINERY & EQUIP	62,663	25,675	63,982	23,500	18,500	(5,000)	-21.28%
VEHICLES	28,579	171,685	319,191	125,000	280,000	155,000	124.00%
FURNITURE AND FIXTURES	-	-	-	-	-	-	-
COMPUTERS	-	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	272,686	450,258	401,409	348,500	798,500	450,000	129.12%
DEBT SERVICE							
PRINCIPAL	-	-	-	-	-	-	-
CAPITAL LEASE	-	15,359	86,962	89,800	92,200	2,400	2.67%
INTEREST	-	1,091	11,737	9,000	6,600	(2,400)	-26.67%
TOTAL DEBT SERVICE	-	16,450	98,699	98,800	98,800	-	-
ALLOCATION							
INDIRECT COST ALLOCATION	173,441	251,905	238,046	235,879	183,600	(52,279)	-22.16%
INTERNAL FUNDS	-	-	-	-	-	-	-
TOTAL ALLOCATION	173,441	251,905	238,046	235,879	183,600	(52,279)	-22.16%
TOTAL EXPENDITURES	1,754,838	2,391,037	2,459,334	2,560,879	2,854,950	294,071	11.48%

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	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
SALARIES							
REGULAR SALARIES	\$ 136,216	\$ 334,747	\$ 277,243	\$ 209,200	\$ 210,200	\$ 1,000	0.48%
OVERTIME	17,138	7,840	4,506	4,900	3,500	(1,400)	-28.57%
TOTAL SALARIES	153,354	342,587	281,749	214,100	213,700	(400)	-0.19%
BENEFITS							
GROUP INSURANCE	47,780	40,331	34,869	26,800	20,100	(6,700)	-25.00%
SOCIAL SECURITY (FICA) CONTRIBUTIONS	19,448	20,274	16,810	13,300	13,300	-	-
MEDICARE	4,548	4,742	3,931	3,100	3,100	-	-
RETIREMENT CONTRIBUTION	21,165	49,556	34,765	25,000	31,500	6,500	26.00%
TUITION REIMBURSEMENTS	-	-	-	-	-	-	-
WORKERS' COMPENSATION	19,913	13,051	13,955	12,200	8,100	(4,100)	-33.61%
OTHER EMPLOYEE BENEFITS	105	427	19,989	-	-	-	-
TOTAL BENEFITS	112,959	128,380	124,320	80,400	76,100	(4,300)	-5.35%
TOTAL PERSONAL SERVICES	266,313	470,967	406,069	294,500	289,800	(4,700)	-1.60%
OPERATING EXPENDITURES							
PROFESSIONAL	-	-	-	-	-	-	-
MANAGEMENT CONSULTING	-	-	-	-	-	-	-
TECHNICAL	-	-	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-	-	-
FLEET MAINTENANCE	6,675	2,133	13,981	8,200	6,000	(2,200)	-26.83%
GENERAL REPAIRS & MAINT.	2,826	2,356	(234)	2,000	2,000	-	-
VEHICLE - REPAIRS & MAINT.	40	-	-	-	-	-	-
EQUIP. - REPAIRS & MAINT.	21	-	-	1,000	1,000	-	-
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-	-	-
RENTAL OF EQUIPMENT	798	65	-	-	-	-	-
INS. OTHER THAN EMP BENEFIT	9,634	10,562	11,009	8,900	8,900	-	-
COMMUNICATIONS	2,362	2,163	2,163	1,600	2,200	600	37.50%
ADVERTISING	84	-	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-	-	-
TRAVEL	-	-	-	-	-	-	-
DUES & FEES	-	-	-	-	-	-	-
EDUCATION & TRAINING	186	65	-	-	-	-	-
LICENSES & FEES	105	-	-	-	-	-	-
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	11,363	22,631	20,068	20,000	32,000	12,000	60.00%
TRAIN STATION UTILITIES	-	-	-	-	-	-	-
TRAIN STATION REPAIRS AND MAIN	-	-	-	-	-	-	-
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	4,785	4,498	5,371	7,000	5,000	(2,000)	-28.57%
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	-	-	-	-	-	-	-
GASOLINE	6,230	4,928	3,332	4,125	4,200	75	1.82%
FOOD	203	295	164	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-	-	-
SMALL EQUIPMENT	-	416	(75)	2,000	2,000	-	-
TECHNOLOGY EQUIPMENT	-	-	-	1,500	1,500	-	-
MISCELLANEOUS	-	-	-	-	-	-	-
UNIFORMS	840	1,828	1,690	1,700	1,700	-	-
UTILITY SUPPLY	-	-	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-	-	-
BAD DEBT	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	46,047	51,941	57,470	58,025	66,500	8,475	14.61%
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
LAND IMPROVEMENTS	-	-	-	-	-	-	-
BUILDINGS	-	-	-	-	190,000	190,000	100.00%
INFRASTRUCTURE	-	-	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-	-	-
VEHICLES	-	-	39,207	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-	-	-
COMPUTERS	-	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	39,207	-	190,000	190,000	100.00%
DEBT SERVICE							
PRINCIPAL	-	-	-	-	-	-	-
CAPITAL LEASE	-	1,669	9,452	9,800	10,100	300	3.06%
INTEREST	-	119	1,276	1,000	800	(200)	-20.00%
TOTAL DEBT SERVICE	-	1,788	10,728	10,800	10,900	100	0.93%
ALLOCATION							
INDIRECT COST ALLOCATION	(312,360)	(524,696)	(513,474)	(363,325)	(557,200)	(193,875)	53.36%
INTERNAL FUNDS	-	-	-	-	-	-	-
TOTAL ALLOCATION	(312,360)	(524,696)	(513,474)	(363,325)	(557,200)	(193,875)	53.36%
TOTAL EXPENDITURES	-	-	-	-	-	-	-

General Fund

Positions by Department

	Prior Year FY 2009	Current Year FY 2010	Requested FY 2011
<u>Administration</u>			
City Administrator	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00
Purchasing Director/Treasurer	0.75	0.75	0.75
HR Director	1.00	1.00	1.00
Personnel Technician	1.50	1.00	1.00
Records Clerk	1.00	1.00	1.00
Receptionist/Clerical	1.00	1.00	-
Safety & Loss Coordinator	1.00	1.00	1.00
Total	9.25	8.75	7.75
<u>Planning and Development</u>			
GIS Section Manager	-	1.00	1.00
GIS Locator	-	1.00	1.00
Total	-	2.00	2.00
<u>Finance</u>			
Finance Director	1.00	1.00	1.00
Staff Accountant	1.00	1.00	1.00
A/P Clerk	1.00	-	-
Total	3.00	2.00	2.00
<u>Information Technology</u>			
IT Director	1.00	1.00	1.00
Operations IT Manager	1.00	1.00	1.00
Public Safety IT Manager	1.00	1.00	1.00
Receptionist/Clerical	-	-	1.00
Total	3.00	3.00	4.00
<u>License and Permitting</u>			
Planning Director	1.00	1.00	1.00
Customer Service	1.00	1.00	1.00
Building Inspector	1.00	-	-
Assistant Building Inspector	1.00	-	-
Total	2.00	2.00	2.00
<u>Mainstreet</u>			
Director	1.00	1.00	-
Total	1.00	1.00	-
<u>Municipal Court</u>			
Court Clerk	1.00	1.00	1.00
Probation Officer	1.00	1.00	1.00
Total	2.00	2.00	2.00

	Prior Year FY 2009	Current Year FY 2010	Requested FY 2011
<u>Police</u>			
Police Administration	7.00	5.00	7.00
Crime Control	10.00	10.00	9.00
Police Patrol	25.00	29.00	27.00
Code Enforcement	2.00	-	1.00
School Resource Officers	3.00	3.00	3.00
Jail Transporters	0.75	1.00	1.00
Police Communications	5.00	5.00	5.00
Total	<u>52.75</u>	<u>53.00</u>	<u>53.00</u>
<u>Fire</u>			
Fire Administration	4.00	4.00	4.00
Fire Fighters	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>Street/Cemetery</u>			
Street Administration	4.00	2.00	2.00
Street Operations	22.00	21.00	21.00
Cemetery	4.00	3.00	3.00
Total	<u>30.00</u>	<u>26.00</u>	<u>26.00</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>
Total General Fund	<u>136.63</u>	<u>130.38</u>	<u>129.38</u>

General Fund

Debt Service

	Balances 06/30/2010	Principal	Interest	Total
Capital Leases:				
2005 Fire Truck	\$ 157,704	\$ 29,050	\$ 6,050	\$ 35,100
2009 Fire Truck	431,741	46,050	15,450	61,500
2008/2009 Equipment Financing				
General Administration	154,486	53,100	3,800	56,900
Police	495,519	170,300	12,200	182,500
Fire	11,659	4,100	300	4,400
Street	268,164	92,200	6,600	98,800
Building Maintenance	29,148	10,100	800	10,900
Total Debt Service	\$ 1,548,421	\$ 404,900	\$ 45,200	\$ 450,100

General Fund Capital Outlay

	#	<u>FY 2011</u>
<u>Information Technology</u>		
City Works Software	1	\$ 35,000
Storage Expansion Project	1	15,000
Total		<u>\$ 50,000</u>
<u>Police</u>		
Police Vehicles - Fully Loaded	3	\$ 135,000
Automatic License Recognition	1	20,000
Remodel Lobby	1	100,000
Total		<u>\$ 255,000</u>
<u>Fire</u>		
Burn Building	1	\$ 39,000
Station 1 Repair to Building	1	19,000
Station 2 Replace Living Area	1	184,000
Total		<u>\$ 242,000</u>
<u>Street/Cemetery</u>		
Brush Truck	1	\$ 130,000
Street Sweeper	1	150,000
Salt Spreader Box	1	18,500
Athens/Center Street Widening	1	200,000
New Sidewalks	1	300,000
Total		<u>\$ 798,500</u>
<u>Facilities Maintenance</u>		
New Facility & Police Storage		<u>\$ 190,000</u>
General Fund Totals		<u>\$ 1,535,500</u>



Special Revenue Funds



Special Revenue Fund – Television Station

Revenue, Expenditures And Other Sources and Uses Summary

	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
REVENUE							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Franchise Fees	-	-	-	-	-	-	-
License and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Service	755	591	792	-	-	-	-
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	755	591	792	-	-	-	-
OPERATING EXPENDITURES							
General Government	178,768	179,520	179,618	169,272	177,400	8,128	4.80%
Judicial	-	-	-	-	-	-	-
Public Safety - Police	-	-	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-
Housing & Development	-	-	-	-	-	-	-
Water and Sewer Expenses	-	-	-	-	-	-	-
Environmental Protection Expenses	-	-	-	-	-	-	-
Gas Expenses	-	-	-	-	-	-	-
Solid Waste Expenses	-	-	-	-	-	-	-
Broadband Expenses	-	-	-	-	-	-	-
Special Facility Expenses	-	-	-	-	-	-	-
Internal Service Expenses	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	178,768	179,520	179,618	169,272	177,400	8,128	4.80%
OTHER SOURCES AND (USES)							
Debt Service	-	-	-	-	-	-	-
Capital Outlay	(28,294)	(11,613)	(3,880)	(30,000)	(26,100)	3,900	-13.00%
Proceeds From Sale of Assets	-	-	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	30,000	26,100	(3,900)	-13.00%
Transfers In	201,000	205,950	237,800	169,272	177,400	8,128	4.80%
Transfers Out	-	-	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	172,706	194,337	233,920	169,272	177,400	8,128	4.80%
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES AND OTHER	\$ (5,306)	\$ 15,407	\$ 55,094	\$ -	\$ -		



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 so citizens may see their local government 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	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
SALARIES							
REGULAR SALARIES	\$ 67,425	\$ 77,358	\$ 96,953	\$ 78,100	\$ 73,000	\$ (5,100)	-6.53%
OVERTIME	-	-	120	-	700	700	100.00%
TOTAL SALARIES	67,425	77,358	97,074	78,100	73,700	(4,400)	-5.63%
BENEFITS							
GROUP INSURANCE	7,098	10,014	11,113	10,000	15,300	5,300	53.00%
SOCIAL SECURITY (FICA) CONTRIBUTIONS	3,889	4,501	5,839	4,900	4,600	(300)	-6.12%
MEDICARE	909	1,053	1,365	1,200	1,100	(100)	-8.33%
RETIREMENT CONTRIBUTION	-	3,378	5,114	12,700	11,000	(1,700)	-13.39%
TUITION REIMBURSEMENTS	-	-	-	-	-	-	-
WORKERS' COMPENSATION	-	186	310	300	300	-	-
OTHER EMPLOYEE BENEFITS	90	180	6,483	-	-	-	-
TOTAL BENEFITS	11,986	19,311	30,224	29,100	32,300	3,200	11.00%
TOTAL PERSONAL SERVICES	79,411	96,669	127,298	107,200	106,000	(1,200)	-1.12%
OPERATING EXPENDITURES							
PROFESSIONAL	225	14,183	5,880	7,100	4,100	(3,000)	-42.25%
MANAGEMENT CONSULTING	-	-	-	-	-	-	-
TECHNICAL	1,265	75	12,210	8,000	18,400	10,400	130.00%
CLEANING SERVICES	-	150	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-	-	-
FLEET MAINTENANCE	638	1,416	424	750	800	50	6.67%
GENERAL REPAIRS & MAINT.	-	1,377	-	-	-	-	-
VEHICLE - REPAIRS & MAINT.	-	-	-	-	200	200	100.00%
EQUIP. - REPAIRS & MAINT.	-	-	(236)	750	800	50	6.67%
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	7,150	1,650	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-	-	-
INS. OTHER THAN EMP BENEFIT	175	275	-	-	-	-	-
COMMUNICATIONS	6,683	2,681	601	600	600	-	-
ADVERTISING	1,600	1,880	2,239	1,500	6,000	4,500	300.00%
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	-	114	264	200	200	-	-
TRAVEL	927	29	12	500	2,000	1,500	300.00%
DUES & FEES	150	2,000	1,500	500	900	400	80.00%
EDUCATION & TRAINING	-	198	240	400	400	-	-
LICENSES & FEES	-	-	1,931	2,400	2,000	(400)	-16.67%
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	48,383	5,242	3,566	4,500	4,500	-	-
TRAIN STATION UTILITIES	-	-	-	-	-	-	-
TRAIN STATION REPAIRS AND MAIN	-	-	-	-	-	-	-
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	1,458	118	-	-	-	-	-
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	2,750	1,548	-	-	-	-	-
GASOLINE	570	1,417	686	825	600	(225)	-27.27%
FOOD	27	220	370	300	1,000	700	233.33%
BOOKS AND PERIODICALS	-	40	204	150	200	50	33.33%
SUP/INV PURCHASED RESALE	-	-	-	-	-	-	-
SMALL EQUIPMENT	5,182	13,345	-	-	-	-	-
TECHNOLOGY EQUIPMENT	1,499	13,979	4,463	15,000	15,000	-	-
MISCELLANEOUS	-	778	-	-	-	-	-
UNIFORMS	-	-	240	550	600	50	9.09%
UTILITY SUPPLY	14	-	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-	-	-
BAD DEBT	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	78,696	62,715	34,594	44,025	58,300	14,275	32.42%
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
LAND IMPROVEMENTS	-	-	-	-	-	-	-
BUILDINGS	-	-	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-	-	-
MACHINERY & EQUIP	13,494	11,613	3,880	30,000	26,100	(3,900)	-13.00%
VEHICLES	14,800	-	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-	-	-
COMPUTERS	-	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	28,294	11,613	3,880	30,000	26,100	(3,900)	-13.00%
DEBT SERVICE							
PRINCIPAL	-	-	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-	-	-
INTEREST	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-	-	-
ALLOCATION							
INDIRECT COST ALLOCATION	20,661	20,137	17,726	18,047	13,100	(4,947)	-27.41%
INTERNAL FUNDS	-	-	-	-	-	-	-
TOTAL ALLOCATION	20,661	20,137	17,726	18,047	13,100	(4,947)	-27.41%
TOTAL EXPENDITURES	207,061	191,134	183,498	199,272	203,500	4,228	2.12%

Special Revenue Fund – Television Station Positions

	<u>TV Station</u>	<u>Prior Year FY 2009</u>	<u>Current Year FY 2010</u>	<u>Requested FY 2011</u>
Manager		1.00	1.00	1.00
Lead Technician		1.00	1.00	1.00
Entry Level Technician		1.00	1.00	1.00
Total		<u>3.00</u>	<u>3.00</u>	<u>3.00</u>

Special Revenue Fund – Television Station Capital Outlay

<u>Television Station</u>	<u>#</u>	<u>FY 2011</u>
Vinten Pro-10 Tripods	3	\$ 5,919
Vinten Second Pan Bars	3	564
Varizoom Zoom Controllers	2	300
Panasonic SD/HD Switcher	1	9,972
Panasonic Analog Input Card	1	1,500
AJA SDI/HDMI Converter	1	413
Sharp 32" LCD Monitor	1	445
Miranda SDI/DV Bridge	1	1,513
Clearcom Intercom System	1	925
Clearcom Intercom Beltpaks	3	687
Clearcom Headset	1	83
Beyer Single-Muff Headsets	3	510
Shipping and Other Costs		3,269
Total Television Station		\$ 26,100



Special Revenue Fund – Police Escrow

Revenue, Expenditures And Other Sources and Uses Summary

	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
REVENUE							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Franchise Fees	-	-	-	-	-	-	-
License and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-
Fines and Forfeitures	-	49,412	9,943	5,000	10,000	5,000	100.00%
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	-	49,412	9,943	5,000	10,000	5,000	100.00%
OPERATING EXPENDITURES							
General Government	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Public Safety - Police	-	17,018	33,339	5,000	25,000	20,000	400.00%
Public Safety - Fire	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-
Housing & Development	-	-	-	-	-	-	-
Water and Sewer Expenses	-	-	-	-	-	-	-
Environmental Protection Expenses	-	-	-	-	-	-	-
Gas Expenses	-	-	-	-	-	-	-
Solid Waste Expenses	-	-	-	-	-	-	-
Broadband Expenses	-	-	-	-	-	-	-
Special Facility Expenses	-	-	-	-	-	-	-
Internal Service Expenses	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	17,018	33,339	5,000	25,000	20,000	400.00%
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 OVER EXPENDITURES AND OTHER	\$ -	\$ 32,394	\$ (23,396)	\$ -	\$ (15,000)		

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.

EXPENDITURES	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
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	-	2,306	3,150	-	-	-	-
MANAGEMENT CONSULTING	-	-	-	-	-	-	-
TECHNICAL	-	-	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	6,212	-	-	-	-	-
VEHICLE - REPAIRS & MAINT.	-	-	3,215	-	-	-	-
EQUIP. - REPAIRS & MAINT.	-	-	-	-	-	-	-
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-	-	-
INS. OTHER THAN EMP BENEFIT	-	-	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-	-	-
ADVERTISING	-	-	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-	-	-
TRAVEL	-	-	-	-	-	-	-
DUES & FEES	-	3,285	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-	-	-
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	2,915	-	-	-	-	-
TRAIN STATION UTILITIES	-	-	-	-	-	-	-
TRAIN STATION REPAIRS AND MAIN	-	-	-	-	-	-	-
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	-	-	-	-	-	-	-
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	-	-	-	-	-	-	-
GASOLINE	-	-	-	-	-	-	-
FOOD	-	-	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-	-	-
SMALL EQUIPMENT	-	2,300	26,975	5,000	25,000	20,000	400.00%
TECHNOLOGY EQUIPMENT	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-
UNIFORMS	-	-	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-	-	-
BAD DEBT	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	17,018	33,339	5,000	25,000	20,000	400.00%
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
LAND IMPROVEMENTS	-	-	-	-	-	-	-
BUILDINGS	-	-	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-	-	-
VEHICLES	-	-	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-	-	-
COMPUTERS	-	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-
DEBT SERVICE							
PRINCIPAL	-	-	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-	-	-
INTEREST	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-	-	-
ALLOCATION							
INDIRECT COST ALLOCATION	-	-	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	17,018	33,339	5,000	25,000	20,000	400.00%



Special Revenue Fund – Hotel/Motel

Revenue, Expenditures And Other Sources and Uses Summary

	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
REVENUE							
Taxes	\$ 94,861	\$ 92,658	\$ 85,389	\$ 70,000	\$ 52,200	\$ (17,800)	-25.43%
Franchise Fees	-	-	-	-	-	-	-
License and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Interest	-	-	23	-	-	-	-
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	94,861	92,658	85,412	70,000	52,200	(17,800)	-25.43%
OPERATING EXPENDITURES							
General Government	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Public Safety - Police	-	-	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-
Housing & Development	26,821	47,052	45,454	70,000	52,200	(17,800)	-25.43%
Water and Sewer Expenses	-	-	-	-	-	-	-
Environmental Protection Expenses	-	-	-	-	-	-	-
Gas Expenses	-	-	-	-	-	-	-
Solid Waste Expenses	-	-	-	-	-	-	-
Broadband Expenses	-	-	-	-	-	-	-
Special Facility Expenses	-	-	-	-	-	-	-
Internal Service Expenses	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	26,821	47,052	45,454	70,000	52,200	(17,800)	-25.43%
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	(50,000)	(30,000)	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	(50,000)	(30,000)	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES AND OTHER							
	\$ 18,040	\$ 15,607	\$ 39,958	\$ -	\$ -		

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.

EXPENDITURES	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
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	26,821	47,052	45,454	70,000	52,200	(17,800)	-25.43%
MANAGEMENT CONSULTING	-	-	-	-	-	-	-
TECHNICAL	-	-	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-	-	-
VEHICLE - REPAIRS & MAINT.	-	-	-	-	-	-	-
EQUIP. - REPAIRS & MAINT.	-	-	-	-	-	-	-
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-	-	-
ADVERTISING	-	-	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-	-	-
TRAVEL	-	-	-	-	-	-	-
DUES & FEES	-	-	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-	-	-
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-	-	-
TRAIN STATION UTILITIES	-	-	-	-	-	-	-
TRAIN STATION REPAIRS AND MAIN	-	-	-	-	-	-	-
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	-	-	-	-	-	-	-
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	-	-	-	-	-	-	-
GASOLINE	-	-	-	-	-	-	-
FOOD	-	-	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-
UNIFORMS	-	-	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-	-	-
BAD DEBT	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	26,821	47,052	45,454	70,000	52,200	(17,800)	-25.43%
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
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	26,821	47,052	45,454	70,000	52,200	(17,800)	-25.43%



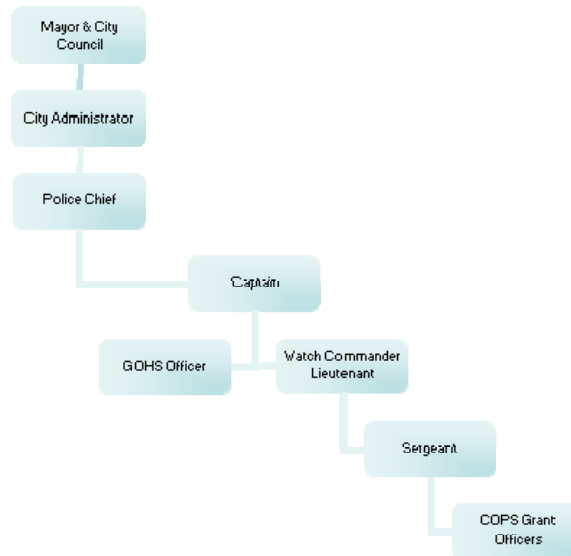
Special Revenue Fund – Grant Fund

Revenue, Expenditures And Other Sources and Uses Summary

	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
REVENUE							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Franchise Fees	-	-	-	-	-	-	-
License and Permits	-	-	-	-	-	-	-
Intergovernmental	92,399	64,901	38,649	35,000	128,000	93,000	265.71%
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	92,399	64,901	38,649	35,000	128,000	93,000	265.71%
OPERATING EXPENDITURES							
General Government	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Public Safety - Police	63,432	93,277	82,082	67,832	164,400	96,568	142.36%
Public Safety - Fire	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-
Housing & Development	-	-	-	-	-	-	-
Water and Sewer Expenses	-	-	-	-	-	-	-
Environmental Protection Expenses	-	-	-	-	-	-	-
Gas Expenses	-	-	-	-	-	-	-
Solid Waste Expenses	-	-	-	-	-	-	-
Broadband Expenses	-	-	-	-	-	-	-
Special Facility Expenses	-	-	-	-	-	-	-
Internal Service Expenses	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	63,432	93,277	82,082	67,832	164,400	96,568	142.36%
OTHER SOURCES AND (USES)							
Debt Service	-	-	-	-	-	-	-
Capital Outlay	(47,808)	(10,010)	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-	-	-
Transfers In	0	-	30,810	32,832	36,400	3,568	10.87%
Transfers Out	-	-	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	(47,808)	(10,010)	30,810	32,832	36,400	3,568	10.87%
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES AND OTHER	\$ (18,840)	\$ (38,386)	\$ (12,623)	\$ -	\$ -		

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 2010-2011 the following grants are in affect:

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

EXPENDITURES	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
SALARIES							
REGULAR SALARIES	\$ 31,528	\$ 41,790	\$ 40,674	\$ 34,800	\$ 99,500	\$ 64,700	185.92%
OVERTIME	6,502	5,053	11,520	10,800	11,500	700	6.48%
TOTAL SALARIES	38,030	46,843	52,194	45,600	111,000	65,400	143.42%
BENEFITS							
GROUP INSURANCE	5,387	6,567	7,374	5,300	16,100	10,800	203.77%
SOCIAL SECURITY (FICA) CONTRIBUTIONS	2,226	2,703	3,088	2,800	6,900	4,100	146.43%
MEDICARE	521	632	723	700	1,700	1,000	142.86%
RETIREMENT CONTRIBUTION	-	3,931	5,564	4,200	14,900	10,700	254.76%
TUITION REIMBURSEMENTS	-	-	-	-	-	-	-
WORKERS' COMPENSATION	52	314	1,864	2,000	3,300	1,300	65.00%
OTHER EMPLOYEE BENEFITS	126	188	135	-	-	-	-
TOTAL BENEFITS	8,312	14,335	18,747	15,000	42,900	27,900	186.00%
TOTAL PERSONAL SERVICES	46,342	61,178	70,942	60,600	153,900	93,300	153.96%
OPERATING EXPENDITURES							
PROFESSIONAL	-	-	-	-	-	-	-
MANAGEMENT CONSULTING	-	-	-	-	-	-	-
TECHNICAL	-	-	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-	-	-
FLEET MAINTENANCE	-	-	1,215	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-	-	-
VEHICLE - REPAIRS & MAINT.	-	-	954	-	-	-	-
EQUIP. - REPAIRS & MAINT.	-	-	-	-	-	-	-
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-	-	-
INS. OTHER THAN EMP BENEFIT	-	-	70	-	-	-	-
COMMUNICATIONS	-	729	87	-	-	-	-
ADVERTISING	-	-	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-	-	-
TRAVEL	371	904	774	-	-	-	-
DUES & FEES	-	-	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-	-	-
LICENSES & FEES	126	-	-	-	-	-	-
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-	-	-
TRAIN STATION UTILITIES	-	-	-	-	-	-	-
TRAIN STATION REPAIRS AND MAIN	-	-	-	-	-	-	-
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	-	-	-	-	-	-	-
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	-	-	-	-	-	-	-
GASOLINE	-	-	25	-	-	-	-
FOOD	-	-	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-	-	-
SMALL EQUIPMENT	5,619	19,585	86	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-
UNIFORMS	-	-	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-	-	-
BAD DEBT	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	5,990	21,217	3,211	-	-	-	-
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
LAND IMPROVEMENTS	-	-	-	-	-	-	-
BUILDINGS	-	-	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-	-	-
MACHINERY & EQUIP	5,495	10,010	-	-	-	-	-
VEHICLES	42,313	-	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-	-	-
COMPUTERS	-	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	47,808	10,010	-	-	-	-	-
DEBT SERVICE							
PRINCIPAL	-	-	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-	-	-
INTEREST	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-	-	-
ALLOCATION							
INDIRECT COST ALLOCATION	11,100	10,882	7,929	7,232	10,500	3,268	45.19%
INTERNAL FUNDS	-	-	-	-	-	-	-
TOTAL ALLOCATION	11,100	10,882	7,929	7,232	10,500	3,268	45.19%
TOTAL EXPENDITURES	111,239	103,287	82,082	67,832	164,400	96,568	142.36%

Special Revenue Fund – Grant Fund Positions

	<u>Prior Year</u> <u>FY 2009</u>	<u>Current Year</u> <u>FY 2010</u>	<u>Requested</u> <u>FY 2011</u>
<u>Grant FUND</u>			
GOHS Police Officers	1.00	1.00	1.00
DOJ Police Officers	-	-	2.00
Total	1.00	1.00	3.00

Capital Projects Fund





Capital Projects Fund

Revenue, Expenditures And Other Sources and Uses Summary

	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
REVENUE							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Franchise Fees	-	-	-	-	-	-	-
License and Permits	-	-	-	-	-	-	-
Intergovernmental	495,184	514,323	336,839	300,000	300,000	-	-
Charges for Service	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Interest	7,957	1,525	9,118	-	-	-	-
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	503,141	515,848	345,957	300,000	300,000	-	0.00%
OPERATING EXPENDITURES							
General Government	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Public Safety - Police	-	-	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-	-	-
Public Works	-	-	7,823	-	-	-	-
Housing & Development	-	-	-	-	-	-	-
Water and Sewer Expenses	-	-	-	-	-	-	-
Environmental Protection Expenses	-	-	-	-	-	-	-
Gas Expenses	-	-	-	-	-	-	-
Solid Waste Expenses	-	-	-	-	-	-	-
Broadband Expenses	-	-	-	-	-	-	-
Special Facility Expenses	-	-	-	-	-	-	-
Internal Service Expenses	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	7,823	-	-	-	-
OTHER SOURCES AND (USES)							
Debt Service	-	-	-	-	-	-	-
Capital Outlay	(177,121)	(368,887)	(157,673)	(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)	(177,121)	(368,887)	(157,673)	(300,000)	(300,000)	-	0.00%
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES AND OTHER	\$ 326,020	\$ 146,961	\$ 180,461	\$ -	\$ -		

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	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
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	-	-	-	-	-	-	-
MANAGEMENT CONSULTING	-	-	-	-	-	-	-
TECHNICAL	-	-	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	7,823	-	-	-	-
VEHICLE - REPAIRS & MAINT.	-	-	-	-	-	-	-
EQUIP. - REPAIRS & MAINT.	-	-	-	-	-	-	-
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-	-	-
ADVERTISING	-	-	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-	-	-
TRAVEL	-	-	-	-	-	-	-
DUES & FEES	-	-	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-	-	-
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-	-	-
TRAIN STATION UTILITIES	-	-	-	-	-	-	-
TRAIN STATION REPAIRS AND MAIN	-	-	-	-	-	-	-
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	-	-	-	-	-	-	-
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	-	-	-	-	-	-	-
GASOLINE	-	-	-	-	-	-	-
FOOD	-	-	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-
UNIFORMS	-	-	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-	-	-
BAD DEBT	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	7,823	-	-	-	-
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
LAND IMPROVEMENTS	-	-	-	-	-	-	-
BUILDINGS	-	-	-	-	-	-	-
INFRASTRUCTURE	147,596	368,887	157,673	300,000	300,000	-	-
MACHINERY & EQUIP	29,525	-	-	-	-	-	-
VEHICLES	-	-	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-	-	-
COMPUTERS	-	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	177,121	368,887	157,673	300,000	300,000	-	-
DEBT SERVICE							
PRINCIPAL	-	-	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-	-	-
INTEREST	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-	-	-
ALLOCATION							
INDIRECT COST ALLOCATION	-	-	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-	-	-
TOTAL EXPENDITURES	177,121	368,887	165,496	300,000	300,000	-	-

Capital Projects Fund

Capital Outlay

	<u>FY 2011</u>
<u>Capital Projects</u>	
Sidewalks	
King Street	\$ 29,000
Park Avenue	25,000
Atlanta & Savannah Streets	46,000
Streets	200,000
Total Capital Projects	<u>\$ 300,000</u>

Water and Sewer Fund



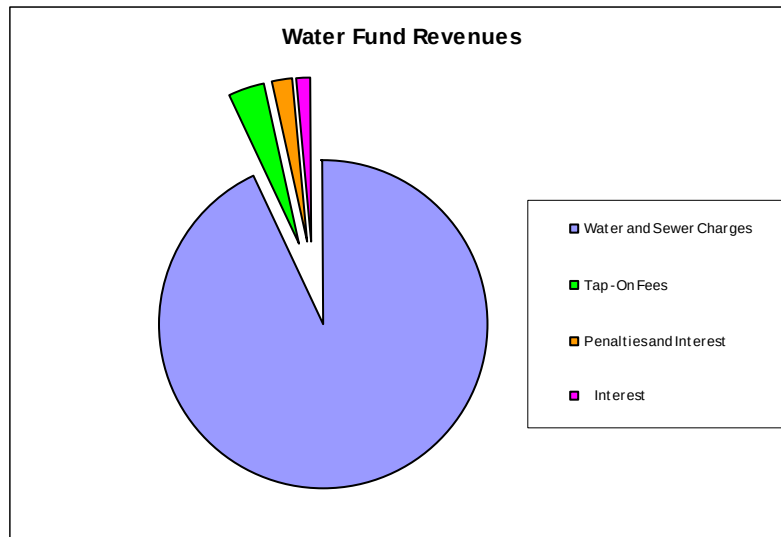
Water Fund

Revenue, Expenditures And Other Sources and Uses Summary

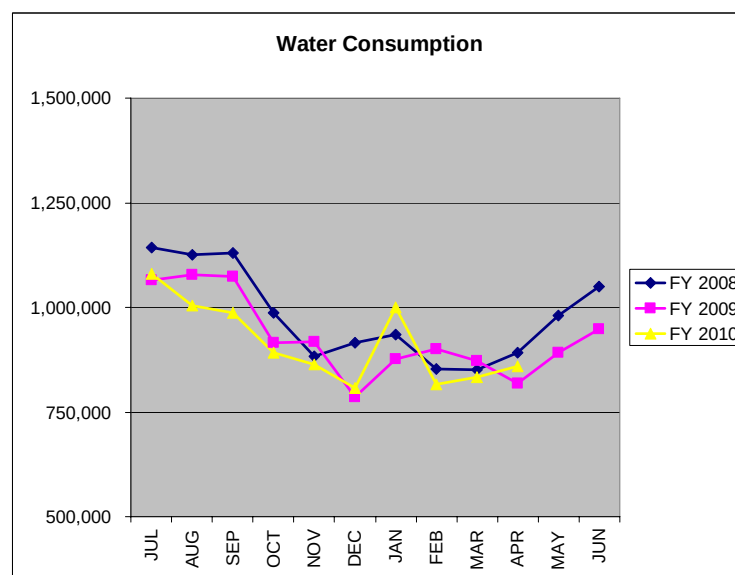
	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
REVENUE							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Franchise Fees	-	-	-	-	-	-	-
License and Permits	-	-	-	-	-	-	-
Intergovernmental	2,137,264	4,682,828	26,991	-	-	-	-
Charges for Service	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Interest	79,341	20,915	169,240	-	164,800	164,800	100.00%
Contributions	-	-	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-	-	-
Water and Sewer Charges	9,991,436	11,227,563	11,455,209	12,054,100	11,110,000	(944,100)	-7.83%
Environmental Protection Charges	-	-	-	-	-	-	-
Gas Charges	-	-	-	-	-	-	-
Tap -On Fees	1,976,691	2,030,573	697,455	240,000	427,000	187,000	77.92%
Solid Waste Charges	-	-	-	-	-	-	-
Penalties and Interest	224,741	247,309	221,784	175,000	230,000	55,000	31.43%
Special Facility Charges	-	-	-	-	-	-	-
Broadband Charges	-	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-	-
TOTAL REVENUE	14,409,473	18,209,188	12,570,679	12,469,100	11,931,800	(537,300)	-4.31%
OPERATING EXPENDITURES							
General Government	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Public Safety - Police	-	-	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-
Housing & Development	-	-	-	-	-	-	-
Water and Sewer Expenses	7,893,708	9,896,275	9,876,134	6,596,158	7,458,850	862,692	13.08%
Environmental Protection Expenses	-	-	-	-	-	-	-
Gas Expenses	-	-	-	-	-	-	-
Solid Waste Expenses	-	-	-	-	-	-	-
Broadband Expenses	-	-	-	-	-	-	-
Special Facility Expenses	-	-	-	-	-	-	-
Internal Service Expenses	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	7,893,708	9,896,275	9,876,134	6,596,158	7,458,850	862,692	13.08%
OTHER SOURCES AND (USES)							
Debt Service	(660,257)	(656,409)	(597,751)	(3,026,500)	(3,153,100)	(126,600)	4.18%
Capital Outlay	-	-	-	(11,965,975)	(14,437,500)	(2,471,525)	20.65%
Proceeds From Sale of Assets	-	3,447	13,725	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	1,000,000	1,000,000	#DIV/0!
Issuance of Debt Instruments	-	-	-	11,965,975	13,437,500	1,471,525	12.30%
Transfers In	-	-	-	-	-	-	-
Transfers Out	(4,607,320)	(3,049,749)	(3,995,440)	(2,846,442)	(1,319,850)	1,526,592	-53.63%
TOTAL OTHER SOURCES AND (USES)	(5,267,577)	(3,702,711)	(4,579,466)	(5,872,942)	(4,472,950)	1,399,992	-23.84%
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES AND OTHER	\$ 1,248,188	\$ 4,610,202	\$ (1,884,920)	\$ -	\$ -		

Water Fund Revenues

The primary source of revenue is user charges based on monthly water consumption and sewer charges based on 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.



During the fiscal year 2010, Precision Planning, Inc. and Nelsnick Enterprises conducted a Water & Wastewater Rate and Fee Study for the City of Winder. On May 4, 2010, the City Council voted to increase the water and sewer availability (base) charges by 7% and the usage charges by 15%. The water usage rates also include a "Lifeline" rate structure that will reduce the impact of the increase on low volume users and encourage water conservation. The increased revenues will be used solely for rehabilitation and replacement of water and sewer lines within the City's infrastructure.

The following tables show the old rates versus the new rates.

	RATES PRIOR TO 09/01/10		RATES AS OF TO 09/01/10	
	INSIDE THE CITY	OUTSIDE THE CITY	INSIDE THE CITY	OUTSIDE THE CITY
WATER AVAILABILITY RATES				
5/8"-1" RESIDENTIAL	\$ 12.60	\$ 22.58	\$ 13.48	\$ 24.16
5/8"-3/4" BUSINESS	30.00	30.00	32.10	32.10
1" BUSINESS	50.00	50.00	53.50	53.50
1.5" BUSINESS	80.00	80.00	85.60	85.60
2" BUSINESS	120.00	120.00	128.40	128.40
3" BUSINESS	140.00	140.00	149.80	149.80
4" BUSINESS	170.00	170.00	181.90	181.90
6" BUSINESS	190.00	190.00	203.30	203.30
8" BUSINESS	220.00	220.00	235.40	235.40
10"-12" BUSINESS	250.00	250.00	267.50	267.50
FIRE FLOW AVAILABILITY RATES				
5/8"-3/4" BUSINESS	15.00	15.00	16.05	16.05
1" BUSINESS	25.00	25.00	26.75	26.75
1.5" BUSINESS	40.00	40.00	42.80	42.80
2" BUSINESS	60.00	60.00	64.20	64.20
3" BUSINESS	70.00	70.00	74.90	74.90
4" BUSINESS	85.00	85.00	90.95	90.95
6" BUSINESS	95.00	95.00	101.65	101.65
8" BUSINESS	110.00	110.00	117.70	117.70
10"-12" BUSINESS	125.00	125.00	133.75	133.75
USAGE				
RESIDENTIAL				
LIFELINE (0-2,000)	N/A	N/A	2.39	2.93
TIER 1 (>2,000 - 7,000)	4.15	5.09	6.82	7.96
>7,000	4.99	5.57	8.21	8.71
*SEASONAL WATER SURCHARGE				
BUSINESS				
TIER 1 (>2,000 - 7,000)	5.57	5.57	6.41	6.41
>7,000	5.57	5.57	6.41	6.41
*SEASONAL WATER SURCHARGE				

INDUSTRIAL CUSTOMERS

Any customer who uses more than 100,000 gallons per day may obtain contracted rates.

FIRE FLOW USAGE

Any usage from a fire flow line that is not used to extinguish a fire will be charged \$11.50 per 1000 gallons.

*SEASONAL WATER SURCHARGE

The Water Conservation Surcharge will apply to all retail accounts as follows for the billings in the months of June, July, August, September, and October:

For usage greater than 10,000 gallons and which exceeds average winter (January, February, March) usage as follows:

First Tier: Greater than 125% but less than 200% of average winter usage: \$6.90 per 1000 gallons.

Second Tier: Equal to and greater than 200% of average winter usage: \$9.20 per 1000 gallons.

SEWER RATES	RATES PRIOR TO 09/01/10		RATES AS OF TO 09/01/10	
	INSIDE THE CITY	OUTSIDE THE CITY	INSIDE THE CITY	OUTSIDE THE CITY
BASE RATE (0-2000 GALLONS)	\$ 10.80	\$ 22.58	\$ 11.56	\$ 24.16
TIER 1 (>2,000 - 7,000)	3.56	5.09	4.09	5.85
>7,000	4.28	5.57	4.92	6.41

SEWER IS BASED ON 80% OF WATER USAGE

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 -

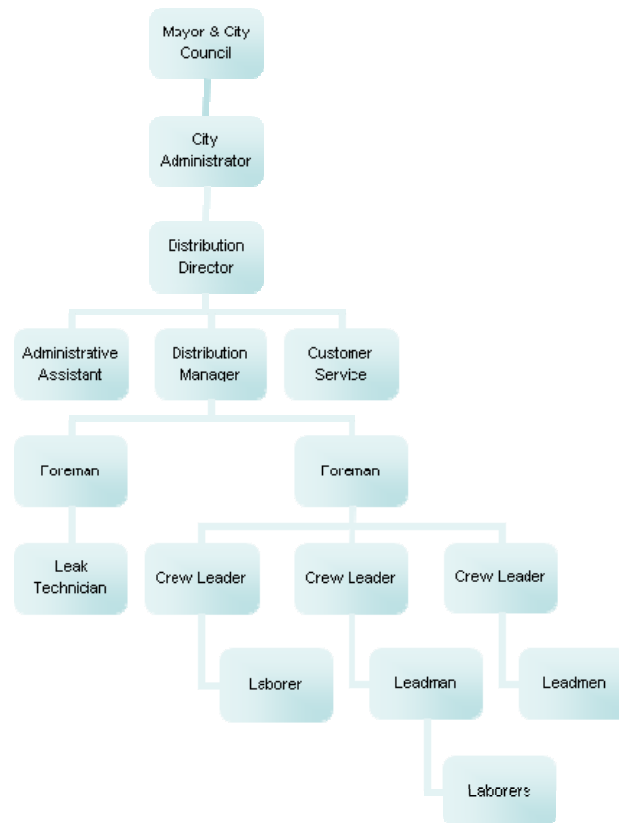
4" SEWER CONNECTION, FEES PER UNIT	\$ 3,500
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NOTE: SOME TYPES OF COMMERCIAL OPERATIONS ARE REQUIRED TO PAY A SEWER CAPACITY CHARGE. BUSINESSES SUCH AS RESTAURANTS, CARWASHES, LAUNDRIES, ETC. THE BASE CHARGE IS FOR A 4" CONNECTION. LARGER CONNECTIONS 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



Statement of Purpose

To store and distribute clean, safe drinking water in sufficient volume and pressure to meet demand for residential, commercial, industrial, and fire-fighting purposes and to provide sanitary sewer service in the most efficient and cost effective manner possible to the citizens of Winder. Strive to reduce environmental pollution by promoting the use of properly operated treatment facilities.

Program Objectives

1. To emphasize customer service, cost effectiveness, communication and teamwork to meet the water and sewer needs of the City of Winder and its citizens.
2. Actively implement and enforce the City's water conservation ordinances and drought contingency plan.
3. Participate in the City's emergency preparedness program.
4. Maintain investment in infrastructure system.
5. To emphasize compliance with all federal, state, and local environmental regulatory requirements.
6. Effective operation and maintenance of the water supply and the water and sewer systems.

EXPENDITURES	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
SALARIES							
REGULAR SALARIES	\$ 564,849	\$ 661,157	\$ 632,102	\$ 518,500	\$ 518,400	\$ (100)	-0.02%
OVERTIME	35,343	58,977	25,039	28,800	36,700	7,900	27.43%
TOTAL SALARIES	600,192	720,134	657,141	547,300	555,100	7,800	1.43%
BENEFITS							
GROUP INSURANCE	72,691	70,934	117,373	136,900	95,200	(41,700)	-30.46%
SOCIAL SECURITY (FICA) CONTRIBUTIONS	35,634	43,584	38,541	34,000	34,400	400	1.18%
MEDICARE	8,334	10,192	9,014	7,900	8,100	200	2.53%
RETIREMENT CONTRIBUTION	33,672	62,254	49,525	62,100	77,800	15,700	25.28%
TUITION REIMBURSEMENTS	-	-	-	-	-	-	-
WORKERS' COMPENSATION	29,108	34,374	29,893	28,900	21,900	(7,000)	-24.22%
OTHER EMPLOYEE BENEFITS	1,258	996	31,073	900	1,000	100	11.11%
TOTAL BENEFITS	180,696	222,334	275,418	270,700	238,400	(32,300)	-11.93%
TOTAL PERSONAL SERVICES	780,888	942,468	932,559	818,000	793,500	(24,500)	-3.00%
OPERATING EXPENDITURES							
PROFESSIONAL	2,433,729	2,504,985	2,614,789	2,571,700	2,778,200	206,500	8.03%
MANAGEMENT CONSULTING	-	-	-	-	-	-	-
TECHNICAL	2,990	21,112	14,685	16,900	40,400	23,500	139.05%
CLEANING SERVICES	-	-	15	400	3,400	3,000	750.00%
LAND FILL FEES	-	-	-	-	-	-	-
FLEET MAINTENANCE	84,985	86,654	82,937	65,500	56,100	(9,400)	-14.35%
GENERAL REPAIRS & MAINT.	125,335	112,502	147,926	79,200	165,200	86,000	108.59%
VEHICLE - REPAIRS & MAINT.	22	-	601	-	-	-	-
EQUIP. - REPAIRS & MAINT.	2,991	15,023	7,886	16,000	21,400	5,400	33.75%
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-	-	-
RENTAL OF EQUIPMENT	280	-	-	4,500	4,700	200	4.44%
INS, OTHER THAN EMP BENEFIT	71,512	65,139	66,455	64,200	64,200	-	-
COMMUNICATIONS	120	2,805	5,390	6,200	6,200	-	-
ADVERTISING	1,342	1,829	1,393	2,200	3,100	900	40.91%
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	5,003	680	1,159	5,400	5,700	300	5.56%
TRAVEL	-	39	910	5,150	6,000	850	16.50%
DUES & FEES	38,250	57,145	9,831	8,600	17,300	8,700	101.16%
EDUCATION & TRAINING	838	5,507	4,944	14,100	18,900	4,800	34.04%
LICENSES & FEES	195	75	180	1,500	1,100	(400)	-26.67%
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	96,011	105,399	200,540	41,400	42,000	600	1.45%
TRAIN STATION UTILITIES	-	-	-	-	-	-	-
TRAIN STATION REPAIRS AND MAIN	-	-	-	-	-	-	-
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	(513)	5,687	6,319	4,000	2,000	(2,000)	-50.00%
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	133,056	243,387	252,682	80,000	65,000	(15,000)	-18.75%
GASOLINE	42,705	60,785	43,602	46,750	39,600	(7,150)	-15.29%
FOOD	21	259	240	2,800	4,900	2,100	75.00%
BOOKS AND PERIODICALS	527	1,107	854	2,000	2,000	-	-
SUP/INV PURCHASED RESALE	197,385	364,356	205,327	200,000	180,000	(20,000)	-10.00%
SMALL EQUIPMENT	23,391	33,239	66,130	46,900	58,100	11,200	23.88%
TECHNOLOGY EQUIPMENT	4,305	1,925	2,209	5,000	23,800	18,800	376.00%
MISCELLANEOUS	10,042	1,855	2,080	10,000	6,000	(4,000)	-40.00%
UNIFORMS	2,846	8,341	3,038	10,400	10,400	-	-
UTILITY SUPPLY	561,527	370,195	317,709	487,000	420,000	(67,000)	-13.76%
PROTECTIVE CLOTHING	-	-	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	1,908,140	2,777,351	2,867,546	500,000	500,000	-	-
BAD DEBT	58,986	54,844	25,732	-	-	-	-
TOTAL OPERATING EXPENDITURES	5,806,020	6,902,229	6,953,110	4,297,800	4,545,700	247,900	5.77%
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
LAND IMPROVEMENTS	-	-	-	-	-	-	-
BUILDINGS	-	-	-	-	-	-	-
INFRASTRUCTURE	-	-	-	11,965,975	14,422,500	2,456,525	20.53%
MACHINERY & EQUIP	-	-	-	-	15,000	15,000	100.00%
VEHICLES	-	-	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-	-	-
COMPUTERS	-	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	11,965,975	14,437,500	2,471,525	20.65%
DEBT SERVICE							
PRINCIPAL	-	-	-	1,747,900	1,838,700	90,800	5.19%
CAPITAL LEASE	-	-	-	120,700	123,900	3,200	2.65%
INTEREST	660,257	656,409	597,751	1,157,900	1,190,500	32,600	2.82%
TOTAL DEBT SERVICE	660,257	656,409	597,751	3,026,500	3,153,100	126,600	4.18%
ALLOCATION							
INDIRECT COST ALLOCATION	1,306,800	2,051,578	1,011,806	1,480,358	1,541,250	60,892	4.11%
INTERNAL FUNDS	-	-	978,658	-	578,400	578,400	100.00%
TOTAL ALLOCATION	1,306,800	2,051,578	1,990,465	1,480,358	2,119,650	639,292	43.18%
TOTAL EXPENDITURES	8,553,964	10,552,684	10,473,885	21,588,633	25,049,450	3,460,817	16.03%

Water Fund Positions

	<u>Water Fund</u>	Prior Year FY 2009	Current Year FY 2010	Requested FY 2011
Director		-	1.00	1.00
Supervisor		1.00	1.00	1.00
Administrative Asst		-	1.00	1.00
Customer Service Rep		-	1.00	1.00
Inspector		1.00	-	-
Foreman		3.00	2.00	2.00
Crew Leaders		6.00	3.00	3.00
Service Technician		1.00	1.00	1.00
Lead Man/Operator		4.00	3.00	3.00
Laborers		6.00	3.00	3.00
Total		<u>22.00</u>	<u>16.00</u>	<u>16.00</u>

Water Fund

Debt Service

	Balances 06/30/2010	Principal	Interest	Total
WATER DEPARTMENT				
Notes Payable-				
1991 GEFA Sewer Treatment	\$ 97,847	90,100	\$ 3,350	\$ 93,450
1992 GEFA Sewer Treatment	136,595	89,750	6,000	95,750
1997 GEFA Water Tank & Lines	211,367	29,350	10,500	39,850
2002 GEFA Water Tank & Lines	83,823	19,950	1,500	21,450
2003 GEFA Water Tank & Lines	490,868	24,650	20,950	45,600
2006 GEFA Water - Cedar Creek	16,642,187	573,450	679,900	1,253,350
State Of Georgia Revolving	189,423	174,750	2,200	176,950
Bonds Payable-				
1998 Series	535,456	188,700	151,400	340,100
2005 Series	4,784,000	362,000	170,800	532,800
2009 Series	4,247,000	286,000	135,050	421,050
2008/2009 Equipment Financing	360,563	123,900	8,850	132,750
Total Water Department	\$27,779,129	\$ 1,962,600	\$ 1,190,500	\$ 3,153,100

Water Fund

Capital Outlay

	#	<u>FY 2011</u>
<u>Wastewater Collection</u>		
Meadowbrook Sewer Replacement	1	\$ 420,000
Embassy Walk Phase II	1	1,324,000
Embassy Walk Phase III	1	585,000
SR 211 Gravity Sewer	1	512,000
Auburn Sewer Service Upgrade	1	2,700,000
Total		<u>\$ 5,541,000</u>

<u>Water Treatment</u>		
Add Larger Drains To #1 & #2	1	\$ 25,000
Install a Larger Crossover	1	16,000
Telemetry From Laural Lane Res.	1	16,000
Install Variable Speed Drives	1	63,000
Overflow Pipes For Basin 1/2	1	10,000
Install Sensor on Filters 1/2	1	8,000
Total		<u>\$ 138,000</u>

<u>Water Distribution</u>		
Ft. Yargo- Beulah St. Phase II	1	\$ 2,000,000
Ft. Yargo Line Phase II A - Pump Station	1	1,200,000
Athens Street/Horton Street Intersection	1	375,000
Chandler Road Main Extension	1	214,500
Meter Replacement Harrison Poultry	1	6,500
Meter Replacement Stephan	1	4,500
Meter Replacement Rhodia	1	6,500
Meter Replacement Goodwill	1	6,500
Meter Replacement Publix	1	1,500
Fire Line Meter Anderson Merchandise	1	13,500
Fire Line Meter Appalachee High School	1	11,500
Fire Line Meter WBHS	1	8,500
Fire Line Hagemeyer	1	11,500
Fire Line Meter Wal-Mart	1	15,500
Broad Street Railroad Crossing	1	65,000
Athens Street Railroad Crossing	1	65,000
CIP-Downtown Streetscape Water	1	400,000
CIP-Cedar Valley Trail	1	80,000
CIP-Thrall Car	1	200,000

<u>Water Distribution (Continued)</u>	<u>#</u>	<u>FY 2011</u>
CIP-HWY 211 7 Thompson Mill	1	124,200
CIP-Annual Rehab Other Project	1	450,000
CIP-Jim Johnson Road	1	235,000
CIP-Telemetry	1	165,000
CIP-Upgrade Yargo Raw Water Line	1	800,000
CIP-Tom Miller Road Tie in Phase 1	1	128,800
CIP-5 MG Ground Storage Tank	1	1,975,000
MLOG Leak Detection	1	180,000
Lawn Mower - ZD221 Kubota	1	8,000
Portable Transit Flow Meter	1	7,000
Total		<u>\$ 8,758,500</u>
Water Fund Totals		<u>\$ 14,437,500</u>



Environmental Protection Services Fund



Environmental Protection Services Fund

Revenue, Expenditures And Other Sources and Uses Summary

	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
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	-	-	-	-	760,000	760,000	100.00%
Gas Charges	-	-	-	-	-	-	-
Tap -On Fees	-	-	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-	-	-
Penalties and Interest	-	-	-	-	-	-	-
Special Facility Charges	-	-	-	-	-	-	-
Broadband Charges	-	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	760,000	760,000	100.00%
OPERATING EXPENDITURES							
General Government	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Public Safety - Police	-	-	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-
Housing & Development	-	-	-	-	-	-	-
Water and Sewer Expenses	-	-	-	-	-	-	-
Environmental Protection Expenses	-	-	-	-	760,000	760,000	100.00%
Gas Expenses	-	-	-	-	-	-	-
Solid Waste Expenses	-	-	-	-	-	-	-
Broadband Expenses	-	-	-	-	-	-	-
Special Facility Expenses	-	-	-	-	-	-	-
Internal Service Expenses	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	760,000	760,000	100.00%
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 OVER EXPENDITURES AND OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	-	-

Environmental Protection Services Fund Revenues

The primary source of revenue is a storm water fee charged to property owners based on the amount of impervious surface located on each parcel of property. The other revenue comes 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).

The City Council created the Environmental Protection Services Fund in April 2009 and signed a contract with HS Feldman, Inc. in October 2009 to manage the necessary activities of this fund. Today, the department provides many services, including:

- Education and outreach for the Fats, Oils and Grease Program and Stormwater Program.
- Development plan review.
- Stricter code enforcement of stormwater pollution and FOG violators.
- Inspection, repair, and maintenance of publicly owned stormwater management resources (i.e. storm drains, retention ponds, sand filters, and drainage ditches).
- Implementation of a number of best management practices.
- Inspection of creeks and streams for illegal dumping
- Mapping and updating of the City's entire stormwater system, including ponds, pipes, inlets, drainage ditches, etc.
- 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	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
SALARIES							
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
OVERTIME	-	-	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-	-	-
#REF!							
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	-	-	-	-	362,800	362,800	100.00%
MANAGEMENT CONSULTING	-	-	-	-	-	-	-
TECHNICAL	-	-	-	-	2,000	2,000	100.00%
CLEANING SERVICES	-	-	-	-	-	-	100.00%
LAND FILL FEES	-	-	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	155,000	155,000	100.00%
VEHICLE - REPAIRS & MAINT.	-	-	-	-	-	-	-
EQUIP. - REPAIRS & MAINT.	-	-	-	-	-	-	-
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-	-	-
INS. OTHER THAN EMP BENEFIT	-	-	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	900	900	100.00%
ADVERTISING	-	-	-	-	1,600	1,600	100.00%
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	3,000	3,000	100.00%
TRAVEL	-	-	-	-	-	-	-
DUES & FEES	-	-	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-	-	-
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-	-	-
TRAIN STATION UTILITIES	-	-	-	-	-	-	-
TRAIN STATION REPAIRS AND MAIN	-	-	-	-	-	-	-
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	-	-	-	-	-	-	-
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	-	-	-	-	-	-	-
GASOLINE	-	-	-	-	-	-	-
FOOD	-	-	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-
UNIFORMS	-	-	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-	-	-
BAD DEBT	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	525,300	525,300	100.00%
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
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	-	-	-	-	234,700	234,700	100.00%
INTERNAL FUNDS	-	-	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	234,700	234,700	100.00%
TOTAL EXPENDITURES	-	-	-	-	760,000	760,000	100.00%

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	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
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	-	-	-	-	38,800	38,800	100.00%
MANAGEMENT CONSULTING	-	-	-	-	-	-	-
TECHNICAL	-	-	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-	-	-
VEHICLE - REPAIRS & MAINT.	-	-	-	-	-	-	-
EQUIP. - REPAIRS & MAINT.	-	-	-	-	-	-	-
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-	-	-
ADVERTISING	-	-	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-	-	-
TRAVEL	-	-	-	-	-	-	-
DUES & FEES	-	-	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-	-	-
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-	-	-
TRAIN STATION UTILITIES	-	-	-	-	-	-	-
TRAIN STATION REPAIRS AND MAIN	-	-	-	-	-	-	-
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	-	-	-	-	-	-	-
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	-	-	-	-	-	-	-
GASOLINE	-	-	-	-	-	-	-
FOOD	-	-	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-
UNIFORMS	-	-	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-	-	-
BAD DEBT	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	38,800	38,800	100.00%
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
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	-	-	-	-	17,400	17,400	100.00%
INTERNAL FUNDS	-	-	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	17,400	17,400	100.00%
TOTAL EXPENDITURES	-	-	-	-	56,200	56,200	100.00%

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	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
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	-	-	-	-	118,800	118,800	100.00%
MANAGEMENT CONSULTING	-	-	-	-	-	-	-
TECHNICAL	-	-	-	-	2,000	2,000	100.00%
CLEANING SERVICES	-	-	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-	-	-
VEHICLE - REPAIRS & MAINT.	-	-	-	-	-	-	-
EQUIP. - REPAIRS & MAINT.	-	-	-	-	-	-	-
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-	-	-
INS. OTHER THAN EMP BENEFIT	-	-	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	900	900	100.00%
ADVERTISING	-	-	-	-	1,600	1,600	100.00%
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	100.00%
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	3,000	3,000	100.00%
TRAVEL	-	-	-	-	-	-	-
DUES & FEES	-	-	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-	-	-
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-	-	-
TRAIN STATION UTILITIES	-	-	-	-	-	-	-
TRAIN STATION REPAIRS AND MAIN	-	-	-	-	-	-	-
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	-	-	-	-	-	-	-
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	-	-	-	-	-	-	-
GASOLINE	-	-	-	-	-	-	-
FOOD	-	-	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-
UNIFORMS	-	-	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-	-	-
BAD DEBT	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	126,300	126,300	100.00%
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
LAND IMPROVEMENTS	-	-	-	-	-	-	-
BUILDINGS	-	-	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-	-	-
VEHICLES	-	-	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-	-	-
COMPUTERS	-	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-
DEBT SERVICE							
PRINCIPAL	-	-	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-	-	-
INTEREST	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-	-	-
ALLOCATION							
INDIRECT COST ALLOCATION	-	-	-	-	56,400	56,400	100.00%
INTERNAL FUNDS	-	-	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	56,400	56,400	100.00%
TOTAL EXPENDITURES	-	-	-	-	182,700	182,700	100.00%

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	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
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	-	-	-	-	205,200	205,200	100.00%
MANAGEMENT CONSULTING	-	-	-	-	-	-	-
TECHNICAL	-	-	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	155,000	155,000	100.00%
VEHICLE - REPAIRS & MAINT.	-	-	-	-	-	-	-
EQUIP. - REPAIRS & MAINT.	-	-	-	-	-	-	-
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-	-	-
ADVERTISING	-	-	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-	-	-
TRAVEL	-	-	-	-	-	-	-
DUES & FEES	-	-	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-	-	-
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-	-	-
TRAIN STATION UTILITIES	-	-	-	-	-	-	-
TRAIN STATION REPAIRS AND MAIN	-	-	-	-	-	-	-
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	-	-	-	-	-	-	-
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	-	-	-	-	-	-	-
GASOLINE	-	-	-	-	-	-	-
FOOD	-	-	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-
UNIFORMS	-	-	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-	-	-
BAD DEBT	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	360,200	360,200	100.00%
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
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	-	-	-	-	160,900	160,900	100.00%
INTERNAL FUNDS	-	-	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	160,900	160,900	100.00%
TOTAL EXPENDITURES	-	-	-	-	521,100	521,100	100.00%



Gas Fund



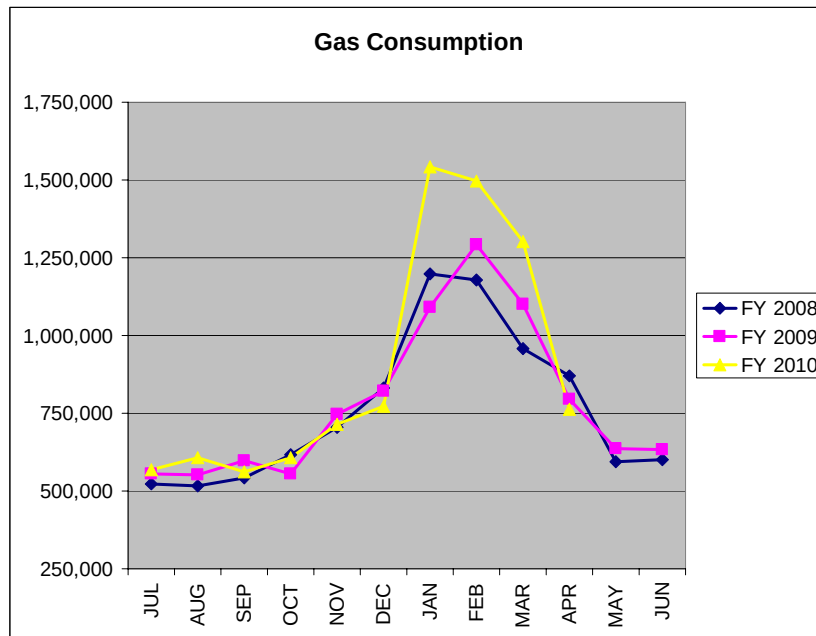
Gas Fund

Revenue, Expenditures And Other Sources and Uses Summary

	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
REVENUE							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Franchise Fees	-	-	-	-	-	-	-
License and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Interest	4,087	3,424	2,280	-	-	-	-
Contributions	-	-	-	-	-	-	-
Miscellaneous and Other	6,680	23,508	18,386	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-	-	-
Gas Charges	10,518,102	11,566,990	11,147,734	9,608,320	9,520,000	(88,320)	-0.92%
Tap -On Fees	16,375	68,528	23,450	-	-	-	-
Solid Waste Charges	-	-	-	-	-	-	-
Penalties and Interest	115,560	107,787	108,149	90,000	100,000	10,000	11.11%
Special Facility Charges	-	-	-	-	-	-	-
Broadband Charges	-	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-	-
TOTAL REVENUE	10,660,804	11,770,237	11,299,999	9,698,320	9,620,000	(78,320)	-0.81%
OPERATING EXPENDITURES							
General Government	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Public Safety - Police	-	-	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-
Housing & Development	-	-	-	-	-	-	-
Water and Sewer Expenses	-	-	-	-	-	-	-
Environmental Protection Expenses	-	-	-	-	-	-	-
Gas Expenses	10,284,553	10,813,239	10,292,200	8,254,280	7,785,800	(468,480)	-5.68%
Solid Waste Expenses	-	-	-	-	-	-	-
Broadband Expenses	-	-	-	-	-	-	-
Special Facility Expenses	-	-	-	-	-	-	-
Internal Service Expenses	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	10,284,553	10,813,239	10,292,200	8,254,280	7,785,800	(468,480)	-5.68%
OTHER SOURCES AND (USES)							
Debt Service	-	(863)	(9,288)	(78,200)	(78,200)	-	-
Capital Outlay	-	-	-	(650,000)	(549,000)	101,000	-15.54%
Proceeds From Sale of Assets	-	2,047	13,367	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	650,000	549,000	(101,000)	-15.54%
Transfers In	-	-	-	-	-	-	-
Transfers Out	(375,000)	(713,500)	(1,000,000)	(1,365,840)	(1,756,000)	(390,160)	28.57%
TOTAL OTHER SOURCES AND (USES)	(375,000)	(712,316)	(995,921)	(1,444,040)	(1,834,200)	(390,160)	27.02%
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES AND OTHER	\$ 1,251	\$ 244,682	\$ 11,878	\$ -	\$ -		

Gas Fund Revenues

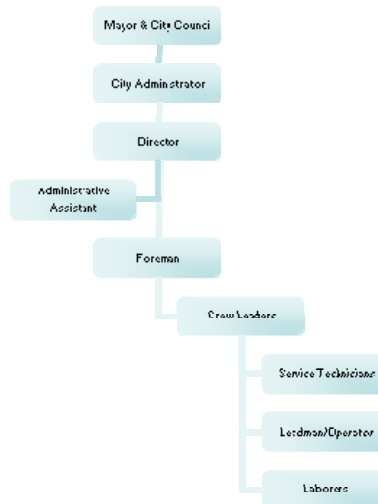
The primary source of revenue is user charges based on monthly natural gas consumption.



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 2011 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	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
SALARIES							
REGULAR SALARIES	\$ 304,930	\$ 379,512	\$ 399,839	\$ 435,400	\$ 375,200	\$ (60,200)	-13.83%
OVERTIME	15,070	12,226	12,693	12,900	12,300	(600)	-4.65%
TOTAL SALARIES	320,000	391,737	412,532	448,300	387,500	(60,800)	-13.56%
BENEFITS							
GROUP INSURANCE	58,936	54,010	67,944	86,500	85,000	(1,500)	-1.73%
SOCIAL SECURITY (FICA) CONTRIBUTIONS	28,218	23,162	24,552	27,800	24,000	(3,800)	-13.67%
MEDICARE	4,289	5,417	5,742	6,500	5,700	(800)	-12.31%
RETIREMENT CONTRIBUTION	5,291	25,804	38,527	52,200	64,200	12,000	22.99%
TUITION REIMBURSEMENTS	-	-	-	-	-	-	-
WORKERS' COMPENSATION	9,074	24,339	10,754	14,300	12,300	(2,000)	-13.99%
OTHER EMPLOYEE BENEFITS	738	1,450	6,266	1,000	1,000	-	-
TOTAL BENEFITS	106,546	134,182	153,785	188,300	192,200	3,900	2.07%
TOTAL PERSONAL SERVICES	426,547	525,919	566,317	636,600	579,700	(56,900)	-8.94%
OPERATING EXPENDITURES							
PROFESSIONAL	112	6,003	150	5,000	5,000	-	-
MANAGEMENT CONSULTING	-	-	-	-	-	-	-
TECHNICAL	19,459	19,390	5,680	27,000	25,000	(2,000)	-7.41%
CLEANING SERVICES	-	-	15	400	1,000	600	150.00%
LAND FILL FEES	-	-	-	-	-	-	-
FLEET MAINTENANCE	75,828	69,944	64,907	54,600	39,000	(15,600)	-28.57%
GENERAL REPAIRS & MAINT.	1,520	3,453	1,844	2,500	2,500	-	-
VEHICLE - REPAIRS & MAINT.	-	-	-	-	-	-	-
EQUIP. - REPAIRS & MAINT.	2,143	6,511	1,981	5,000	5,000	-	-
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	22,944	21,185	21,185	10,000	-	(10,000)	-100.00%
RENTAL OF EQUIPMENT	216	54	-	2,500	1,300	(1,200)	-48.00%
INS, OTHER THAN EMP BENEFIT	19,154	23,044	24,595	31,200	31,200	-	-
COMMUNICATIONS	981	1,384	3,656	3,000	7,700	4,700	156.67%
ADVERTISING	558	773	808	7,000	4,000	(3,000)	-42.86%
MARKETING PROGRAMS (REBATES)	-	49,310	55,596	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	800	2,326	891	3,000	3,000	-	-
TRAVEL	3,060	1,639	1,481	3,300	3,300	-	-
DUES & FEES	19,085	1,580	1,477	8,200	8,200	-	-
EDUCATION & TRAINING	3,562	1,932	1,379	3,750	5,500	1,750	46.67%
LICENSES & FEES	1,632	1,611	1,720	2,000	3,000	1,000	50.00%
CONTRACT LABOR	120	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	22,653	22,491	14,906	26,000	26,000	-	-
TRAIN STATION UTILITIES	-	-	-	-	-	-	-
TRAIN STATION REPAIRS AND MAIN	-	-	-	-	-	-	-
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	3,664	1,966	2,089	4,000	2,000	(2,000)	-50.00%
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	14,939	15,441	15,514	14,500	10,000	(4,500)	-31.03%
GASOLINE	17,870	30,489	21,967	23,375	21,000	(2,375)	-10.16%
FOOD	73	102	565	1,800	1,500	(300)	-16.67%
BOOKS AND PERIODICALS	-	83	47	400	400	-	-
SUP/INV PURCHASED RESALE	7,947,627	8,110,745	7,690,225	6,172,000	6,100,000	(72,000)	-1.17%
SMALL EQUIPMENT	19,847	17,217	11,791	20,225	14,800	(5,425)	-26.82%
TECHNOLOGY EQUIPMENT	-	-	-	4,000	7,300	3,300	82.50%
MISCELLANEOUS	-	-	3,300	-	-	-	-
UNIFORMS	2,293	3,717	2,386	9,000	7,200	(1,800)	-20.00%
UTILITY SUPPLY	183,364	83,826	130,578	100,000	129,700	29,700	29.70%
PROTECTIVE CLOTHING	-	-	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	193,592	196,651	263,730	-	-	-	-
BAD DEBT	50,714	111,664	29,503	-	-	-	-
TOTAL OPERATING EXPENDITURES	8,627,809	8,804,532	8,373,967	6,543,750	6,464,600	(79,150)	-1.21%
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
LAND IMPROVEMENTS	-	-	-	-	-	-	-
BUILDINGS	-	-	-	-	-	-	-
INFRASTRUCTURE	-	-	-	650,000	534,000	(116,000)	-17.85%
MACHINERY & EQUIP	-	-	-	-	-	-	-
VEHICLES	-	-	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-	-	-
COMPUTERS	-	-	-	-	15,000	15,000	100.00%
TOTAL CAPITAL OUTLAY	-	-	-	650,000	549,000	(101,000)	-15.54%
DEBT SERVICE							
PRINCIPAL	-	-	-	-	-	-	-
CAPITAL LEASE	-	-	-	71,100	73,000	1,900	2.67%
INTEREST	-	863	9,288	7,100	5,200	(1,900)	-26.76%
TOTAL DEBT SERVICE	-	863	9,288	78,200	78,200	-	-
ALLOCATION							
INDIRECT COST ALLOCATION	1,230,197	1,482,788	995,152	1,073,930	527,200	(546,730)	-50.91%
INTERNAL FUNDS	-	-	356,764	-	214,300	214,300	100.00%
TOTAL ALLOCATION	1,230,197	1,482,788	1,351,916	1,073,930	741,500	(332,430)	-30.95%
TOTAL EXPENDITURES	10,284,553	10,814,103	10,301,488	8,982,480	8,413,000	(569,480)	-6.34%

Gas Fund Positions

<u>Gas Department</u>	<u>Prior Year FY 2009</u>	<u>Current Year FY 2010</u>	<u>Requested FY 2011</u>
Director	1.00	1.00	1.00
Administrative Asst.	-	1.00	1.00
Foreman	-	1.00	1.00
Construction Supervisor	1.00	-	-
Crew Leaders	4.00	2.00	2.00
Service Technician	2.00	1.00	1.00
Lead Man/Operator	2.00	4.00	4.00
Laborers	3.00	2.00	2.00
Total	<u>13.00</u>	<u>12.00</u>	<u>12.00</u>

Gas Fund Debt Service

	Balances 06/30/2010	Principal	Interest	Total
GAS DEPARTMENT				
2008/2009 Equipment Financing	\$ 212,199	\$ 73,000	\$ 5,200	\$ 78,200
Total GAS DEPARTMENT	<u>\$ 212,199</u>	<u>\$ 73,000</u>	<u>\$ 5,200</u>	<u>\$ 78,200</u>

Gas Fund

Capital Outlay

<u>Gas Fund</u>	<u>#</u>	<u>FY 2011</u>
SR 211 & Horton Street Relocation	1	\$ 32,000
Mimosa Street Relocation Road	1	26,000
Hwy. 81 & SR 316 Bore/Tie In	1	26,000
Harry McCarty & SR 316 Bore	1	26,000
Barrow County N.E. Expansion	1	150,000
Bankhead Hwy. Main Upgrade	1	64,000
Regulator Station Upgrades	1	45,000
Large Meter Replacements	1	30,000
Residential, Commercial & Industrial ERT Program	1	35,000
Glenwood Replacement Phase II	1	38,000
Hwy. 211 N. to Pierce Road 4" Main	1	36,000
SR 211 & Rockwell Church Tie In	1	26,000
Total Gas Fund		\$ 534,000

Solid Waste Fund



Solid Waste Fund

Revenue, Expenditures And Other Sources and Uses Summary

	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
REVENUE							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Franchise Fees	-	-	-	-	-	-	-
License and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Miscellaneous and Other	-	10,450	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-	-	-
Gas Charges	-	-	-	-	-	-	-
Tap -On Fees	-	-	-	-	-	-	-
Solid Waste Charges	1,042,033	1,049,273	1,094,081	1,012,800	1,076,000	63,200	6.24%
Penalties and Interest	25,237	28,684	22,370	-	20,000	20,000	100.00%
Special Facility Charges	-	-	-	-	-	-	-
Broadband Charges	-	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-	-
TOTAL REVENUE	1,067,270	1,088,407	1,116,451	1,012,800	1,096,000	83,200	8.21%
OPERATING EXPENDITURES							
General Government	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Public Safety - Police	-	-	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-
Housing & Development	-	-	-	-	-	-	-
Water and Sewer Expenses	-	-	-	-	-	-	-
Environmental Protection Expenses	-	-	-	-	-	-	-
Gas Expenses	-	-	-	-	-	-	-
Solid Waste Expenses	1,506,593	1,038,313	938,693	1,005,484	939,700	(65,784)	-6.54%
Broadband Expenses	-	-	-	-	-	-	-
Special Facility Expenses	-	-	-	-	-	-	-
Internal Service Expenses	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	1,506,593	1,038,313	938,693	1,005,484	939,700	(65,784)	-6.54%
OTHER SOURCES AND (USES)							
Debt Service	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-	-	-
Transfers In	565,412	-	-	-	-	-	-
Transfers Out	-	(47,661)	(174,900)	(7,316)	(156,300)	(148,984)	2036.41%
TOTAL OTHER SOURCES AND (USES)	565,412	(47,661)	(174,900)	(7,316)	(156,300)	(148,984)	2036.41%
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES AND OTHER							
	\$ 126,089	\$ 2,432	\$ 2,858	\$ -	\$ -		

Solid Waste Fund Revenues

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

The City of Winder has contracted solid waste collection with Robertson's United Sanitation. The contract has provisions for Robertson's to increase their charges to the City by the Consumer Price Index (CPI). The solid waste collection fee will increase by \$1 per month for the residential and commercial carts. The City has not increased these rates solid waste collections since August 2, 1994.

Items not eligible for pickup due to limitations of the contract are picked up by the City of Winder's Street Department. Examples would include white goods and yard debris.

SOLID WASTE COLLECTION FEES	RATES PRIOR TO JULY 1, 2010		RATES AFTER JULY 1, 2010	
RESIDENTIAL CART*	\$	14.00	\$	15.00
COMMERCIAL CART*		15.00		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.

The City also contracts with Robertson's United for its dumpster collections. As part of the agreement, the City only charges these customers what Robertson's invoices the City for these pickups. In essence, it is a pass-through rate for the dumpster customers.

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 dumpster service for the businesses and apartments within the City.

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.

EXPENDITURES	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
SALARIES							
REGULAR SALARIES	\$ 251,759	\$ -	\$ -	\$ -	\$ -	\$ -	-
OVERTIME	11,936	-	-	-	-	-	-
TOTAL SALARIES	263,695	-	-	-	-	-	-
BENEFITS							
GROUP INSURANCE	43,318	-	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	15,620	-	-	-	-	-	-
MEDICARE	3,653	-	-	-	-	-	-
RETIREMENT CONTRIBUTION	55,318	-	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-	-	-
WORKERS' COMPENSATION	44,682	-	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	110	30,734	-	-	-	-	-
TOTAL BENEFITS	162,702	30,734	-	-	-	-	-
TOTAL PERSONAL SERVICES	426,396	30,734	-	-	-	-	-
OPERATING EXPENDITURES							
PROFESSIONAL	-	952,200	923,533	996,000	924,000	(72,000)	-7.23%
MANAGEMENT CONSULTING	-	-	-	-	-	-	-
TECHNICAL	-	-	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-	-	-
LAND FILL FEES	213,702	-	-	-	-	-	-
FLEET MAINTENANCE	48,792	-	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-	-	-
VEHICLE - REPAIRS & MAINT.	933	-	-	-	-	-	-
EQUIP. - REPAIRS & MAINT.	-	-	-	-	-	-	-
RECYCLING CONTRACT	352,917	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-	-	-
INS. OTHER THAN EMP BENEFIT	17,883	17,242	-	-	-	-	-
COMMUNICATIONS	121	153	-	-	-	-	-
ADVERTISING	976	-	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-	-	-
TRAVEL	-	-	-	-	-	-	-
DUES & FEES	-	-	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-	-	-
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	12,712	-	-	-	-	-	-
TRAIN STATION UTILITIES	-	-	-	-	-	-	-
TRAIN STATION REPAIRS AND MAIN	-	-	-	-	-	-	-
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	5,313	6,674	-	-	-	-	-
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	1,233	245	-	-	-	-	-
GASOLINE	18,550	-	-	-	-	-	-
FOOD	-	-	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-
UNIFORMS	1,165	-	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	21,828	-	-	-	-	-	-
BAD DEBT	8,107	6,877	2,884	-	-	-	-
TOTAL OPERATING EXPENDITURES	704,230	983,391	926,417	996,000	924,000	(72,000)	-7.23%
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
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	375,966	24,188	1,186	9,484	6,300	(3,184)	-33.57%
INTERNAL FUNDS	-	-	11,090	-	9,400	9,400	100.00%
TOTAL ALLOCATION	375,966	24,188	12,276	9,484	15,700	6,216	65.54%
TOTAL EXPENDITURES	1,506,593	1,038,313	938,693	1,005,484	939,700	(65,784)	-6.54%



Special Facilities Fund



Special Facilities Fund

Revenue, Expenditures And Other Sources and Uses Summary

	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
REVENUE							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Franchise Fees	-	-	-	-	-	-	-
License and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Contributions	-	6,000	1,000	-	-	-	-
Miscellaneous and Other	-	524	648	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-	-	-
Gas Charges	-	-	-	-	-	-	-
Tap -On Fees	-	-	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-	-	-
Penalties and Interest	-	-	-	-	-	-	-
Special Facility Charges	126,662	123,816	125,630	123,000	109,000	(14,000)	-11.38%
Broadband Charges	-	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-	-
TOTAL REVENUE	126,662	130,340	127,278	123,000	109,000	(14,000)	-11.38%
OPERATING EXPENDITURES							
General Government	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Public Safety - Police	-	-	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-
Housing & Development	-	-	-	-	-	-	-
Water and Sewer Expenses	-	-	-	-	-	-	-
Environmental Protection Expenses	-	-	-	-	-	-	-
Gas Expenses	-	-	-	-	-	-	-
Solid Waste Expenses	-	-	-	-	-	-	-
Broadband Expenses	-	-	-	-	-	-	-
Special Facility Expenses	367,975	607,628	601,630	449,583	446,100	(3,483)	-0.77%
Internal Service Expenses	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	367,975	607,628	601,630	449,583	446,100	(3,483)	-0.77%
OTHER SOURCES AND (USES)							
Debt Service	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	(15,500)	(15,500)	100.00%
Proceeds From Sale of Assets	-	-	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	15,500	15,500	100.00%
Transfers In	1,668,325	831,150	410,570	326,583	337,100	10,517	3.22%
Transfers Out	-	-	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	1,668,325	831,150	410,570	326,583	337,100	10,517	3.22%
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES AND OTHER							
	\$ 1,427,012	\$ 353,862	\$ (63,782)	\$ -	\$ -		

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	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
SALARIES							
REGULAR SALARIES	\$ 103,625	\$ 160,220	\$ 158,831	\$ 156,600	\$ 153,800	\$ (2,800)	-1.79%
OVERTIME	5	82	291	600	600	-	-
TOTAL SALARIES	103,630	160,301	159,122	157,200	154,400	(2,800)	-1.78%
BENEFITS							
GROUP INSURANCE	14,880	15,608	20,410	22,900	20,300	(2,600)	-11.35%
SOCIAL SECURITY (FICA) CONTRIBUTIONS	5,984	9,526	9,512	9,500	9,600	100	1.05%
MEDICARE	1,400	2,228	2,224	2,300	2,200	(100)	-4.35%
RETIREMENT CONTRIBUTION	1,443	9,491	14,130	17,600	22,300	4,700	26.70%
TUITION REIMBURSEMENTS	-	-	-	-	-	-	-
WORKERS' COMPENSATION	591	927	2,840	3,200	3,500	300	9.38%
OTHER EMPLOYEE BENEFITS	855	670	505	-	-	-	-
TOTAL BENEFITS	25,152	38,449	49,621	55,500	57,900	2,400	4.32%
TOTAL PERSONAL SERVICES	128,782	198,751	208,744	212,700	212,300	(400)	-0.19%
OPERATING EXPENDITURES							
PROFESSIONAL	-	9,450	5,801	-	3,500	3,500	100.00%
MANAGEMENT CONSULTING	-	-	-	-	-	-	-
TECHNICAL	-	3,100	400	1,500	1,500	-	-
CLEANING SERVICES	500	500	418	2,500	2,500	-	-
LAND FILL FEES	-	-	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-	-	-
GENERAL REPAIRS & MAINT.	23,462	66,292	28,564	16,000	35,000	19,000	118.75%
VEHICLE - REPAIRS & MAINT.	-	-	-	-	-	-	-
EQUIP. - REPAIRS & MAINT.	-	322	1,320	-	1,000	1,000	100.00%
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-	-	-
RENTAL OF EQUIPMENT	-	115	272	2,400	2,400	-	-
INS. OTHER THAN EMP BENEFIT	6,331	7,798	8,035	6,400	6,400	-	-
COMMUNICATIONS	635	2,134	1,178	1,200	1,200	-	-
ADVERTISING	484	4,080	3,591	5,000	4,500	(500)	-10.00%
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	-	-	-	1,000	1,000	-	-
TRAVEL	-	343	306	-	-	-	-
DUES & FEES	284	394	450	500	500	-	-
EDUCATION & TRAINING	-	1,341	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-	-	-
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	13,596	18,754	12,156	25,000	15,000	(10,000)	-40.00%
TRAIN STATION UTILITIES	4,859	7,634	8,039	9,000	8,000	(1,000)	-11.11%
TRAIN STATION REPAIRS AND MAIN	-	2,457	4,770	700	400	(300)	-42.86%
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	22,635	20,651	26,505	30,500	26,500	(4,000)	-13.11%
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	67,984	78,721	80,586	77,000	74,000	(3,000)	-3.90%
GASOLINE	-	-	-	-	-	-	-
FOOD	-	665	301	2,000	-	(2,000)	-100.00%
BOOKS AND PERIODICALS	-	83	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-	-	-
SMALL EQUIPMENT	10,444	5,520	-	2,250	15,200	12,950	575.56%
TECHNOLOGY EQUIPMENT	551	5,570	3,012	2,000	2,000	-	-
MISCELLANEOUS	-	-	-	-	-	-	-
UNIFORMS	3,284	3,269	3,177	4,000	3,500	(500)	-12.50%
UTILITY SUPPLY	-	-	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	52,684	105,669	145,887	-	-	-	-
BAD DEBT	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	207,733	344,861	334,767	188,950	204,100	15,150	8.02%
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
LAND IMPROVEMENTS	-	-	-	-	-	-	-
BUILDINGS	-	-	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	15,500	15,500	100.00%
VEHICLES	-	-	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-	-	-
COMPUTERS	-	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	15,500	15,500	100.00%
DEBT SERVICE							
PRINCIPAL	-	-	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-	-	-
INTEREST	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-	-	-
ALLOCATION							
INDIRECT COST ALLOCATION	31,460	64,016	58,119	47,933	29,700	(18,233)	-38.04%
INTERNAL FUNDS	-	-	-	-	-	-	-
TOTAL ALLOCATION	31,460	64,016	58,119	47,933	29,700	(18,233)	-38.04%
TOTAL EXPENDITURES	367,975	607,628	601,630	449,583	461,600	12,017	2.67%

Special Facilities Fund Community Center



Statement of Purpose

The Community Center is available for rent by any group or organization that needs to use a meeting room, a board room, and/or a banquet room. These facilities offer a food preparation area for caterers to organize and serve food for any event held. Our mission is to provide our guests with professional and courteous 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	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
SALARIES							
REGULAR SALARIES	\$ 91,211	\$ 90,516	\$ 82,382	\$ 79,800	\$ 77,000	\$ (2,800)	-3.51%
OVERTIME	5	12	200	400	400	-	-
TOTAL SALARIES	91,216	90,528	82,583	80,200	77,400	(2,800)	-3.49%
BENEFITS							
GROUP INSURANCE	14,880	14,036	15,637	17,300	15,200	(2,100)	-12.14%
SOCIAL SECURITY (FICA) CONTRIBUTIONS	5,214	5,202	4,772	4,700	4,800	100	2.13%
MEDICARE	1,220	1,216	1,116	1,100	1,100	-	-
RETIREMENT CONTRIBUTION	1,443	8,224	7,986	8,400	10,800	2,400	28.57%
TUITION REIMBURSEMENTS	-	-	-	-	-	-	-
WORKERS' COMPENSATION	591	801	2,141	2,300	2,500	200	8.70%
OTHER EMPLOYEE BENEFITS	830	460	346	-	-	-	-
TOTAL BENEFITS	24,177	29,940	31,999	33,800	34,400	600	1.78%
TOTAL PERSONAL SERVICES	115,393	120,467	114,582	114,000	111,800	(2,200)	-1.93%
OPERATING EXPENDITURES							
PROFESSIONAL	-	3,675	-	-	-	-	-
MANAGEMENT CONSULTING	-	-	-	-	-	-	-
TECHNICAL	-	-	-	-	-	-	-
CLEANING SERVICES	500	-	418	2,500	2,500	-	-
LAND FILL FEES	-	-	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-	-	-
GENERAL REPAIRS & MAINT.	23,462	31,832	16,724	6,000	15,000	9,000	150.00%
VEHICLE - REPAIRS & MAINT.	-	-	-	-	-	-	-
EQUIP. - REPAIRS & MAINT.	-	322	-	-	-	-	-
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	272	2,400	2,400	-	-
INS. OTHER THAN EMP BENEFIT	6,256	7,694	6,907	2,200	2,200	-	-
COMMUNICATIONS	601	716	578	600	600	-	-
ADVERTISING	484	1,058	653	2,500	2,000	(500)	-20.00%
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	-	-	-	1,000	1,000	-	-
TRAVEL	-	-	-	-	-	-	-
DUES & FEES	284	294	305	500	200	(300)	-60.00%
EDUCATION & TRAINING	-	-	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-	-	-
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	13,596	7,834	9,505	20,000	10,000	(10,000)	-50.00%
TRAIN STATION UTILITIES	4,859	7,634	8,039	9,000	8,000	(1,000)	-11.11%
TRAIN STATION REPAIRS AND MAIN	-	2,457	4,770	700	400	(300)	-42.86%
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	22,635	10,861	9,374	12,000	9,500	(2,500)	-20.83%
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	67,984	20,486	22,626	20,000	20,000	-	-
GASOLINE	-	-	-	-	-	-	-
FOOD	-	116	145	2,000	-	(2,000)	-100.00%
BOOKS AND PERIODICALS	-	-	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-	-	-
SMALL EQUIPMENT	10,444	1,422	-	2,000	15,000	13,000	650.00%
TECHNOLOGY EQUIPMENT	551	57	1,917	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-
UNIFORMS	3,284	3,269	3,177	4,000	3,500	(500)	-12.50%
UTILITY SUPPLY	-	-	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	52,684	46,084	53,208	-	-	-	-
BAD DEBT	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	207,623	145,810	138,618	87,400	92,300	4,900	5.61%
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
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	29,964	31,357	27,075	24,035	14,000	(10,035)	-41.75%
INTERNAL FUNDS	-	-	-	-	-	-	-
TOTAL ALLOCATION	29,964	31,357	27,075	24,035	14,000	(10,035)	-41.75%
TOTAL EXPENDITURES	352,980	297,634	280,275	225,435	218,100	(7,335)	-3.25%

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 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, 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	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
SALARIES							
REGULAR SALARIES	\$ 12,414	\$ 69,704	\$ 76,449	\$ 76,800	\$ 76,800	\$ -	-
OVERTIME	-	70	91	200	200	-	-
TOTAL SALARIES	12,414	69,774	76,539	77,000	77,000	-	-
BENEFITS							
GROUP INSURANCE	-	1,572	4,773	5,600	5,100	(500)	-8.93%
SOCIAL SECURITY (FICA) CONTRIBUTIONS	770	4,324	4,740	4,800	4,800	-	-
MEDICARE	180	1,012	1,108	1,200	1,100	(100)	-8.33%
RETIREMENT CONTRIBUTION	-	1,267	6,143	9,200	11,500	2,300	25.00%
TUITION REIMBURSEMENTS	-	-	-	-	-	-	-
WORKERS' COMPENSATION	-	126	699	900	1,000	100	11.11%
OTHER EMPLOYEE BENEFITS	25	210	159	-	-	-	-
TOTAL BENEFITS	975	8,509	17,622	21,700	23,500	1,800	8.29%
TOTAL PERSONAL SERVICES	13,389	78,283	94,162	98,700	100,500	1,800	1.82%
OPERATING EXPENDITURES							
PROFESSIONAL	-	5,775	5,801	-	3,500	3,500	100.00%
MANAGEMENT CONSULTING	-	-	-	-	-	-	-
TECHNICAL	-	3,100	400	1,500	1,500	-	-
CLEANING SERVICES	-	500	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	22,952	6,670	5,000	15,000	10,000	200.00%
VEHICLE - REPAIRS & MAINT.	-	-	-	-	-	-	-
EQUIP. - REPAIRS & MAINT.	-	-	16	-	1,000	1,000	100.00%
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-	-	-
RENTAL OF EQUIPMENT	-	115	-	-	-	-	-
INS. OTHER THAN EMP BENEFIT	75	66	591	2,200	2,200	-	-
COMMUNICATIONS	35	1,418	601	600	600	-	-
ADVERTISING	-	3,022	2,938	2,500	2,500	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-	-	-
TRAVEL	-	343	306	-	-	-	-
DUES & FEES	-	100	73	-	300	300	100.00%
EDUCATION & TRAINING	-	1,341	-	-	-	-	100.00%
LICENSES & FEES	-	-	-	-	-	-	-
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	10,920	2,651	5,000	5,000	-	-
TRAIN STATION UTILITIES	-	-	-	-	-	-	-
TRAIN STATION REPAIRS AND MAIN	-	-	-	-	-	-	-
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	-	5,294	9,828	9,500	9,000	(500)	-5.26%
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	-	20,062	20,073	23,000	20,000	(3,000)	-13.04%
GASOLINE	-	-	-	-	-	-	-
FOOD	-	549	156	-	-	-	-
BOOKS AND PERIODICALS	-	83	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-	-	-
SMALL EQUIPMENT	-	4,097	-	250	200	(50)	-20.00%
TECHNOLOGY EQUIPMENT	-	5,513	1,094	2,000	2,000	-	-
MISCELLANEOUS	-	-	-	-	-	-	-
UNIFORMS	-	-	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	28,934	61,680	-	-	-	-
BAD DEBT	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	110	114,185	112,877	51,550	62,800	11,250	21.82%
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
LAND IMPROVEMENTS	-	-	-	-	-	-	-
BUILDINGS	-	-	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	15,500	15,500	100.00%
VEHICLES	-	-	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-	-	-
COMPUTERS	-	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	15,500	15,500	100.00%
DEBT SERVICE							
PRINCIPAL	-	-	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-	-	-
INTEREST	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-	-	-
ALLOCATION							
INDIRECT COST ALLOCATION	1,496	22,665	22,139	17,931	12,300	(5,631)	-31.40%
INTERNAL FUNDS	-	-	-	-	-	-	-
TOTAL ALLOCATION	1,496	22,665	22,139	17,931	12,300	(5,631)	-31.40%
TOTAL EXPENDITURES	14,995	215,133	229,178	168,181	191,100	22,919	13.63%

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	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
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	-	-	-	-	-	-	-
MANAGEMENT CONSULTING	-	-	-	-	-	-	-
TECHNICAL	-	-	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	11,508	5,170	5,000	5,000	-	-
VEHICLE - REPAIRS & MAINT.	-	-	-	-	-	-	-
EQUIP. - REPAIRS & MAINT.	-	-	1,304	-	-	-	-
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-	-	-
INS. OTHER THAN EMP BENEFIT	-	38	537	2,000	2,000	-	-
COMMUNICATIONS	-	-	-	-	-	-	-
ADVERTISING	-	-	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-	-	-
TRAVEL	-	-	-	-	-	-	-
DUES & FEES	-	-	73	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-	-	-
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-	-	-
TRAIN STATION UTILITIES	-	-	-	-	-	-	-
TRAIN STATION REPAIRS AND MAIN	-	-	-	-	-	-	-
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	-	4,497	7,303	9,000	8,000	(1,000)	-11.11%
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	-	38,172	37,887	34,000	34,000	-	-
GASOLINE	-	-	-	-	-	-	-
FOOD	-	-	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-
UNIFORMS	-	-	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	30,652	30,999	-	-	-	-
BAD DEBT	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	84,867	83,273	50,000	49,000	(1,000)	-2.00%
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
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	-	9,994	8,905	5,967	3,400	(2,567)	-43.02%
INTERNAL FUNDS	-	-	-	-	-	-	-
TOTAL ALLOCATION	-	9,994	8,905	5,967	3,400	(2,567)	-43.02%
TOTAL EXPENDITURES	-	94,861	92,177	55,967	52,400	(3,567)	-6.37%

Special Facilities Fund

Positions by Department

<u>Community Center</u>	<u>Prior Year FY 2009</u>	<u>Current Year FY 2010</u>	<u>Requested FY 2011</u>
Director	1.00	1.00	1.00
Events Coordinator/Supervisor	0.75	1.00	1.00
Event Staff	1.50	0.50	0.63
Total	<u>3.25</u>	<u>2.50</u>	<u>2.63</u>
 <u>Cultural Arts</u>			
Director	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>
 Total Special Facility Fund	<u>5.25</u>	<u>4.50</u>	<u>4.63</u>

Special Facilities Fund

Capital Outlay

	<u>Cultural Arts Department</u>	<u>#</u>	<u>FY 2011</u>
Lighting		1	\$ <u>15,500</u>



Broadband Fund



Broadband Fund

Revenue, Expenditures And Other Sources and Uses Summary

	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
REVENUE							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Franchise Fees	-	-	-	-	-	-	-
License and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-	-	-
Gas Charges	-	-	-	-	-	-	-
Tap -On Fees	-	-	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-	-	-
Penalties and Interest	-	-	-	-	-	-	-
Special Facility Charges	-	-	-	-	-	-	-
Broadband Charges	8,164	12,000	12,000	12,000	12,000	-	-
Internal Service Funds	-	-	-	-	-	-	-
TOTAL REVENUE	8,164	12,000	12,000	12,000	12,000	-	-
OPERATING EXPENDITURES							
General Government	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Public Safety - Police	-	-	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-
Housing & Development	-	-	-	-	-	-	-
Water and Sewer Expenses	-	-	-	-	-	-	-
Environmental Protection Expenses	-	-	-	-	-	-	-
Gas Expenses	-	-	-	-	-	-	-
Solid Waste Expenses	-	-	-	-	-	-	-
Broadband Expenses	341	21,881	22,591	-	-	-	-
Special Facility Expenses	-	-	-	-	-	-	-
Internal Service Expenses	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	341	21,881	22,591	-	-	-	-
OTHER SOURCES AND (USES)							
Debt Service	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-	-	-
Transfers In	42,000	90,000	(12,000)	(12,000)	(12,000)	-	-
Transfers Out	-	-	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	42,000	90,000	(12,000)	(12,000)	(12,000)	-	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES AND OTHER	\$ 49,823	\$ 80,119	\$ (22,591)	\$ -	\$ -	-	-

Broadband Fund Revenues

The only source of revenue is from the rental of “space” on the City’s fiber network installed in the downtown area.



Broadband Fund

Statement of Purpose

To provide leased access space on the City of Winder's Fiber Optic Network to those eligible entities in need of 1 Gbps point-to-point connectivity.

EXPENDITURES	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
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	-	15,304	-	-	-	-	-
MANAGEMENT CONSULTING	-	-	-	-	-	-	-
TECHNICAL	-	-	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-	-	-
VEHICLE - REPAIRS & MAINT.	-	-	-	-	-	-	-
EQUIP. - REPAIRS & MAINT.	-	-	-	-	-	-	-
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-	-	-
ADVERTISING	-	-	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-	-	-
TRAVEL	-	-	-	-	-	-	-
DUES & FEES	-	-	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-	-	-
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-	-	-
TRAIN STATION UTILITIES	-	-	-	-	-	-	-
TRAIN STATION REPAIRS AND MAIN	-	-	-	-	-	-	-
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	-	-	-	-	-	-	-
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	-	-	-	-	-	-	-
GASOLINE	-	-	-	-	-	-	-
FOOD	-	-	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-
UNIFORMS	-	-	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	341	6,577	22,591	-	-	-	-
BAD DEBT	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	341	21,881	22,591	-	-	-	-
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
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	341	21,881	22,591	-	-	-	-



Utility Service Fund



Utility Service Fund

Revenue, Expenditures And Other Sources and Uses Summary

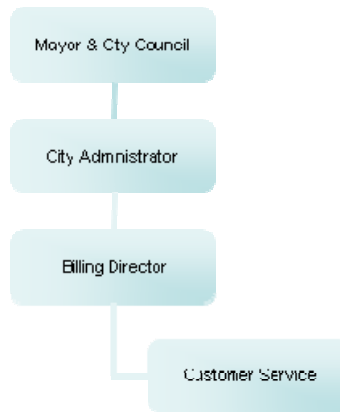
	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
REVENUE							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Franchise Fees	-	-	-	-	-	-	-
License and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Interest	-	154	153	-	-	-	-
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	1,181,253	1,446,659	1,346,512	786,075	797,200	11,125	1.42%
TOTAL REVENUE	1,181,253	1,446,812	1,346,665	786,075	797,200	11,125	1.42%
OPERATING EXPENDITURES							
General Government	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Public Safety - Police	-	-	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-
Housing & Development	-	-	-	-	-	-	-
Water and Sewer Expenses	-	-	-	-	-	-	-
Environmental Protection Expenses	-	-	-	-	-	-	-
Gas Expenses	-	-	-	-	-	-	-
Solid Waste Expenses	-	-	-	-	-	-	-
Broadband Expenses	-	-	-	-	-	-	-
Special Facility Expenses	-	-	-	-	-	-	-
Internal Service Expenses	1,179,158	1,443,162	1,345,134	773,075	784,200	11,125	1.44%
TOTAL OPERATING EXPENDITURES	1,179,158	1,443,162	1,345,134	773,075	784,200	11,125	1.44%
OTHER SOURCES AND (USES)							
Debt Service	-	(142)	(1,531)	(13,000)	(13,000)	-	-
Capital Outlay	-	-	-	-	(19,400)	(19,400)	100.00%
Proceeds From Sale of Assets	-	-	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	19,400	19,400	100.00%
Transfers In	-	60,000	-	-	-	-	-
Transfers Out	(6,295)	-	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	(6,295)	59,858	(1,531)	(13,000)	(13,000)	-	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES AND OTHER							
	\$ (4,200)	\$ 63,508	\$ (0)	\$ -	\$ -		

Utility Service Fund Expenditures

EXPENDITURES	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
SALARIES							
REGULAR SALARIES	\$ 685,329	\$ 770,561	\$ 717,196	\$ 392,700	\$ 392,500	\$ (200)	-0.05%
OVERTIME	25,411	33,398	17,208	16,500	18,600	2,100	12.73%
TOTAL SALARIES	710,740	803,959	734,404	409,200	411,100	1,900	0.46%
BENEFITS							
GROUP INSURANCE	123,576	123,641	136,340	96,300	83,800	(12,500)	-12.98%
SOCIAL SECURITY (FICA) CONTRIBUTIONS	40,052	47,424	43,703	25,500	25,400	(100)	-0.39%
MEDICARE	9,526	10,933	10,220	6,000	6,000	-	-
RETIREMENT CONTRIBUTION	66,382	129,624	94,229	47,000	58,900	11,900	25.32%
TUITION REIMBURSEMENTS	-	-	-	-	-	-	-
WORKERS' COMPENSATION	9,312	13,195	16,980	9,400	7,200	(2,200)	-23.40%
OTHER EMPLOYEE BENEFITS	1,903	2,325	33,819	-	600	600	100.00%
TOTAL BENEFITS	250,750	327,142	335,290	184,200	181,900	(2,300)	-1.25%
TOTAL PERSONAL SERVICES	961,490	1,131,101	1,069,694	593,400	593,000	(400)	-0.07%
OPERATING EXPENDITURES							
PROFESSIONAL	3,450	1,430	-	-	-	-	-
MANAGEMENT CONSULTING	-	-	-	-	-	-	-
TECHNICAL	10,853	11,650	13,795	14,250	15,500	1,250	8.77%
CLEANING SERVICES	810	-	210	-	-	-	-
LAND FILL FEES	-	-	-	-	-	-	-
FLEET MAINTENANCE	30,009	25,868	29,678	18,200	20,000	1,800	9.89%
GENERAL REPAIRS & MAINT.	556	2,783	470	-	-	-	-
VEHICLE - REPAIRS & MAINT.	-	23	208	-	-	-	-
EQUIP. - REPAIRS & MAINT.	83	85	-	1,000	-	(1,000)	-100.00%
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-	-	-
RENTAL OF EQUIPMENT	2,744	9,181	12,186	9,200	9,100	(100)	-1.09%
INS. OTHER THAN EMP BENEFIT	6,428	31,716	35,315	5,800	5,800	-	-
COMMUNICATIONS	66,666	84,390	60,650	64,200	68,100	3,900	6.07%
ADVERTISING	1,504	1,028	130	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	1,129	(67)	-	-	-	-	-
TRAVEL	3,681	6,789	117	500	-	(500)	-100.00%
DUES & FEES	(2,353)	28,424	22,587	-	10,000	10,000	100.00%
EDUCATION & TRAINING	3,031	4,092	2,521	500	-	(500)	-100.00%
LICENSES & FEES	-	-	-	-	-	-	-
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	39,820	34,273	27,548	24,000	24,400	400	1.67%
TRAIN STATION UTILITIES	-	-	-	-	-	-	-
TRAIN STATION REPAIRS AND MAIN	-	-	-	-	-	-	-
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	-	-	-	-	-	-	-
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	19,059	321	282	-	-	-	-
GASOLINE	-	25,360	20,999	26,125	30,000	3,875	14.83%
FOOD	1,072	7,165	27	-	-	-	-
BOOKS AND PERIODICALS	99	155	-	500	-	(500)	-100.00%
SUP/INV PURCHASED RESALE	-	-	-	-	-	-	-
SMALL EQUIPMENT	11,933	8,475	3,143	10,000	2,100	(7,900)	-79.00%
TECHNOLOGY EQUIPMENT	6,462	10,599	6,038	2,900	2,400	(500)	-17.24%
MISCELLANEOUS	-	-	-	-	-	-	-
UNIFORMS	1,742	3,891	1,834	2,500	3,800	1,300	52.00%
UTILITY SUPPLY	-	-	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	8,890	14,430	37,703	-	-	-	-
BAD DEBT	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	217,667	312,061	275,439	179,675	191,200	11,525	6.41%
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
LAND IMPROVEMENTS	-	-	-	-	-	-	-
BUILDINGS	-	-	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	10,100	10,100	100.00%
VEHICLES	-	-	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-	-	-
COMPUTERS	-	-	-	-	9,300	9,300	100.00%
TOTAL CAPITAL OUTLAY	-	-	-	-	19,400	19,400	100.00%
DEBT SERVICE							
PRINCIPAL	-	-	-	-	-	-	-
CAPITAL LEASE	-	-	-	11,800	12,100	300	2.54%
INTEREST	-	142	1,531	1,200	900	(300)	-25.00%
TOTAL DEBT SERVICE	-	142	1,531	13,000	13,000	-	-
ALLOCATION							
INDIRECT COST ALLOCATION	(1,181,253)	(1,446,659)	(1,346,512)	(786,075)	-	786,075	-100.00%
INTERNAL FUNDS	-	-	-	-	(797,200)	(797,200)	100.00%
TOTAL ALLOCATION	(1,181,253)	(1,446,659)	(1,346,512)	(786,075)	(797,200)	(11,125)	1.42%
TOTAL EXPENDITURES	(2,096)	(3,354)	153	-	19,400	19,400	-

Utility Service Fund

Utility Billing



Statement of Purpose

To provide accurate billing for all of the City of Winder utilities.

Program Objectives

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

EXPENDITURES	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
SALARIES							
REGULAR SALARIES	\$ 90,839	\$ 96,247	\$ 89,212	\$ 66,900	\$ 93,300	\$ 26,400	39.46%
OVERTIME	1,210	1,422	553	-	600	600	100.00%
TOTAL SALARIES	92,049	97,668	89,765	66,900	93,900	27,000	40.36%
BENEFITS							
GROUP INSURANCE	13,176	11,723	11,121	9,600	11,700	2,100	21.88%
SOCIAL SECURITY (FICA) CONTRIBUTIONS	5,388	5,826	5,452	4,200	5,800	1,600	38.10%
MEDICARE	1,260	1,363	1,275	1,000	1,400	400	40.00%
RETIREMENT CONTRIBUTION	12,026	22,973	14,229	8,000	14,000	6,000	75.00%
TUITION REIMBURSEMENTS	-	-	-	-	-	-	-
WORKERS' COMPENSATION	192	309	309	300	300	-	-
OTHER EMPLOYEE BENEFITS	451	634	6,918	-	-	-	-
TOTAL BENEFITS	32,492	42,828	39,303	23,100	33,200	10,100	43.72%
TOTAL PERSONAL SERVICES	124,541	140,496	129,068	90,000	127,100	37,100	41.22%
OPERATING EXPENDITURES							
PROFESSIONAL	-	-	-	-	-	-	-
MANAGEMENT CONSULTING	-	-	-	-	-	-	-
TECHNICAL	10,853	11,113	9,137	10,000	6,200	(3,800)	-38.00%
CLEANING SERVICES	-	-	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-	-	-
VEHICLE - REPAIRS & MAINT.	-	-	-	-	-	-	-
EQUIP. - REPAIRS & MAINT.	-	-	-	-	-	-	-
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-	-	-
RENTAL OF EQUIPMENT	-	5,877	9,657	9,200	9,100	(100)	-1.09%
INS. OTHER THAN EMP BENEFIT	-	-	-	-	-	-	-
COMMUNICATIONS	60,600	75,600	55,600	60,600	65,000	4,400	7.26%
ADVERTISING	-	-	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-	-	-
TRAVEL	1,120	989	-	500	-	(500)	-100.00%
DUES & FEES	(11,333)	18,744	12,990	-	10,000	10,000	100.00%
EDUCATION & TRAINING	1,432	525	-	500	-	(500)	-100.00%
LICENSES & FEES	-	-	-	-	-	-	-
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	21,268	19,591	19,987	18,000	18,500	500	2.78%
TRAIN STATION UTILITIES	-	-	-	-	-	-	-
TRAIN STATION REPAIRS AND MAIN	-	-	-	-	-	-	-
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	-	-	-	-	-	-	-
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	-	-	-	-	-	-	-
GASOLINE	-	-	-	-	-	-	-
FOOD	-	-	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	500	-	(500)	-100.00%
SUP/INV PURCHASED RESALE	-	-	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-	-	-
TECHNOLOGY EQUIPMENT	146	-	2,680	500	-	(500)	-100.00%
MISCELLANEOUS	-	-	-	-	-	-	-
UNIFORMS	-	-	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	115	6,121	-	-	-	-
BAD DEBT	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	84,087	132,554	116,171	99,800	108,800	9,000	9.02%
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
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	(208,628)	(272,896)	(245,239)	(189,800)	-	189,800	-100.00%
INTERNAL FUNDS	-	-	-	-	(235,900)	(235,900)	100.00%
TOTAL ALLOCATION	(208,628)	(272,896)	(245,239)	(189,800)	(235,900)	(46,100)	24.29%
TOTAL EXPENDITURES	-	154	-	-	-	-	-

Utility Service Fund

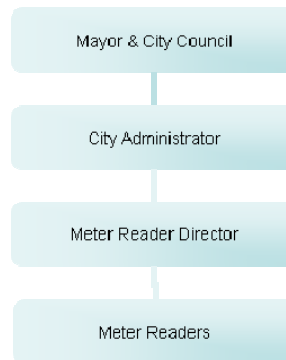
Utility Service Administration

Statement of Purpose

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, these functions have been segregated back to the applicable funds.

EXPENDITURES	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
SALARIES							
REGULAR SALARIES	\$ 235,985	\$ 288,038	\$ 258,818	\$ -	\$ -	\$ -	-
OVERTIME	3,848	4,436	2,079	-	-	-	-
TOTAL SALARIES	239,833	292,474	260,897	-	-	-	-
BENEFITS							
GROUP INSURANCE	42,206	46,034	47,005	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	13,562	17,578	15,668	-	-	-	-
MEDICARE	3,225	3,952	3,663	-	-	-	-
RETIREMENT CONTRIBUTION	18,279	33,595	26,725	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-	-	-
WORKERS' COMPENSATION	3,679	5,117	9,591	-	-	-	-
OTHER EMPLOYEE BENEFITS	515	1,379	19,971	-	-	-	-
TOTAL BENEFITS	81,466	107,655	122,623	-	-	-	-
TOTAL PERSONAL SERVICES	321,300	400,129	383,520	-	-	-	-
OPERATING EXPENDITURES							
PROFESSIONAL	3,450	1,430	-	-	-	-	-
MANAGEMENT CONSULTING	-	-	-	-	-	-	-
TECHNICAL	-	537	-	-	-	-	-
CLEANING SERVICES	810	-	210	-	-	-	-
LAND FILL FEES	-	-	-	-	-	-	-
FLEET MAINTENANCE	7,756	12,747	5,970	-	-	-	-
GENERAL REPAIRS & MAINT.	552	2,683	220	-	-	-	-
VEHICLE - REPAIRS & MAINT.	-	-	-	-	-	-	-
EQUIP. - REPAIRS & MAINT.	83	85	-	-	-	-	-
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-	-	-
RENTAL OF EQUIPMENT	2,744	3,304	2,529	-	-	-	-
INS. OTHER THAN EMP BENEFIT	6,178	31,716	35,175	-	-	-	-
COMMUNICATIONS	4,795	5,174	1,368	-	-	-	-
ADVERTISING	1,479	1,028	130	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	1,129	(67)	-	-	-	-	-
TRAVEL	893	4,811	117	-	-	-	-
DUES & FEES	8,980	9,680	9,597	-	-	-	-
EDUCATION & TRAINING	1,599	3,042	2,521	-	-	-	-
LICENSES & FEES	-	-	-	-	-	-	-
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	12,509	6,470	3,861	-	-	-	-
TRAIN STATION UTILITIES	-	-	-	-	-	-	-
TRAIN STATION REPAIRS AND MAIN	-	-	-	-	-	-	-
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	-	-	-	-	-	-	-
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	594	321	282	-	-	-	-
GASOLINE	-	-	734	-	-	-	-
FOOD	493	933	27	-	-	-	-
BOOKS AND PERIODICALS	99	155	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-	-	-
SMALL EQUIPMENT	9,740	8,020	3,143	-	-	-	-
TECHNOLOGY EQUIPMENT	6,315	5,919	2,080	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-
UNIFORMS	-	2,084	59	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	7,011	13,546	-	-	-	-
BAD DEBT	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	70,195	107,082	81,568	-	-	-	-
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
LAND IMPROVEMENTS	-	-	-	-	-	-	-
BUILDINGS	-	-	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-	-	-
VEHICLES	-	-	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-	-	-
COMPUTERS	-	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-
DEBT SERVICE							
PRINCIPAL	-	-	-	-	-	-	-
CAPITAL LEASE	-	-	-	11,800	12,100	300	2.54%
INTEREST	-	142	1,531	1,200	900	(300)	-25.00%
TOTAL DEBT SERVICE	-	142	1,531	13,000	13,000	-	-
ALLOCATION							
INDIRECT COST ALLOCATION	(391,495)	(507,353)	(466,466)	(13,000)	-	13,000	-100.00%
INTERNAL FUNDS	-	-	-	-	(13,000)	(13,000)	100.00%
TOTAL ALLOCATION	(391,495)	(507,353)	(466,466)	(13,000)	(13,000)	-	-
TOTAL EXPENDITURES	(0)	-	153	-	-	-	-

Utility Service Fund Meter Readers



Statement of Purpose

To provide accurate meter reading for all of the City of Winder utilities.

Program Objectives

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

EXPENDITURES	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
SALARIES							
REGULAR SALARIES	\$ 183,827	\$ 198,088	\$ 192,424	\$ 165,300	\$ 165,300	\$ -	-
OVERTIME	11,002	15,284	10,102	11,800	14,100	2,300	19.49%
TOTAL SALARIES	194,829	213,372	202,525	177,100	179,400	2,300	1.30%
BENEFITS							
GROUP INSURANCE	32,097	30,023	35,246	39,500	40,500	1,000	2.53%
SOCIAL SECURITY (FICA) CONTRIBUTIONS	11,141	12,549	12,190	11,000	11,100	100	0.91%
MEDICARE	2,658	2,935	2,851	2,600	2,600	-	-
RETIREMENT CONTRIBUTION	19,722	38,594	29,747	19,800	24,800	5,000	25.25%
TUITION REIMBURSEMENTS	-	-	-	-	-	-	-
WORKERS' COMPENSATION	4,629	6,476	6,546	8,500	6,400	(2,100)	-24.71%
OTHER EMPLOYEE BENEFITS	562	194	-	-	600	600	100.00%
TOTAL BENEFITS	70,809	90,772	86,581	81,400	86,000	4,600	5.65%
TOTAL PERSONAL SERVICES	265,638	304,144	289,106	258,500	265,400	6,900	2.67%
OPERATING EXPENDITURES							
PROFESSIONAL	-	-	-	-	-	-	-
MANAGEMENT CONSULTING	-	-	-	-	-	-	-
TECHNICAL	-	-	-	-	5,000	5,000	100.00%
CLEANING SERVICES	-	-	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-	-	-
FLEET MAINTENANCE	22,254	13,121	23,708	18,200	20,000	1,800	9.89%
GENERAL REPAIRS & MAINT.	-	-	-	-	-	-	-
VEHICLE - REPAIRS & MAINT.	-	23	208	-	-	-	-
EQUIP. - REPAIRS & MAINT.	-	-	-	1,000	-	(1,000)	-100.00%
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-	-	-
INS. OTHER THAN EMP BENEFIT	75	-	140	5,800	5,800	-	-
COMMUNICATIONS	1,230	3,616	3,683	3,600	3,100	(500)	-13.89%
ADVERTISING	25	-	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-	-	-
TRAVEL	1,668	989	-	-	-	-	-
DUES & FEES	-	-	-	-	-	-	-
EDUCATION & TRAINING	-	525	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-	-	-
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	1,540	3,801	1,942	3,000	2,900	(100)	-3.33%
TRAIN STATION UTILITIES	-	-	-	-	-	-	-
TRAIN STATION REPAIRS AND MAIN	-	-	-	-	-	-	-
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	-	-	-	-	-	-	-
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	18,466	-	-	-	-	-	-
GASOLINE	-	25,360	20,265	26,125	30,000	3,875	14.83%
FOOD	-	-	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	10,000	2,100	(7,900)	-79.00%
TECHNOLOGY EQUIPMENT	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-
UNIFORMS	1,742	1,807	1,775	2,500	3,800	1,300	52.00%
UTILITY SUPPLY	-	-	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	8,890	7,304	13,826	-	-	-	-
BAD DEBT	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	55,889	56,547	65,548	70,225	72,700	2,475	3.52%
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
LAND IMPROVEMENTS	-	-	-	-	-	-	-
BUILDINGS	-	-	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	10,100	10,100	-
VEHICLES	-	-	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-	-	-
COMPUTERS	-	-	-	-	9,300	9,300	-
TOTAL CAPITAL OUTLAY	-	-	-	-	19,400	19,400	100.00%
DEBT SERVICE							
PRINCIPAL	-	-	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-	-	-
INTEREST	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-	-	-
ALLOCATION							
INDIRECT COST ALLOCATION	(323,623)	(360,691)	(354,654)	(328,725)	-	328,725	-100.00%
INTERNAL FUNDS	-	-	-	-	(338,100)	(338,100)	100.00%
TOTAL ALLOCATION	(323,623)	(360,691)	(354,654)	(328,725)	(338,100)	(9,375)	2.85%
TOTAL EXPENDITURES	(2,095)	-	-	-	19,400	19,400	-

Utility Service Fund

Utility Service Section



Statement of Purpose

To provide accurate and courteous customer service for all of the City of Winder utilities.

Program Objectives

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

EXPENDITURES	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
SALARIES							
REGULAR SALARIES	\$ 174,678	\$ 188,187	\$ 176,743	\$ 160,500	\$ 133,900	\$ (26,600)	-16.57%
OVERTIME	9,351	12,257	4,475	4,700	3,900	(800)	-17.02%
TOTAL SALARIES	184,029	200,445	181,218	165,200	137,800	(27,400)	-16.59%
BENEFITS							
GROUP INSURANCE	36,097	35,860	42,968	47,200	31,600	(15,600)	-33.05%
SOCIAL SECURITY (FICA) CONTRIBUTIONS	9,961	11,471	10,393	10,300	8,500	(1,800)	-17.48%
MEDICARE	2,382	2,683	2,431	2,400	2,000	(400)	-16.67%
RETIREMENT CONTRIBUTION	16,355	34,462	23,527	19,200	20,100	900	4.69%
TUITION REIMBURSEMENTS	-	-	-	-	-	-	-
WORKERS' COMPENSATION	813	1,294	535	600	500	(100)	-16.67%
OTHER EMPLOYEE BENEFITS	375	118	6,930	-	-	-	-
TOTAL BENEFITS	65,983	85,888	86,784	79,700	62,700	(17,000)	-21.33%
TOTAL PERSONAL SERVICES	250,011	286,332	268,001	244,900	200,500	(44,400)	-18.13%
OPERATING EXPENDITURES							
PROFESSIONAL	-	-	-	-	-	-	-
MANAGEMENT CONSULTING	-	-	-	-	-	-	-
TECHNICAL	-	-	4,658	4,250	4,300	50	1.18%
CLEANING SERVICES	-	-	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-	-	-
GENERAL REPAIRS & MAINT.	3	100	250	-	-	-	-
VEHICLE - REPAIRS & MAINT.	-	-	-	-	-	-	-
EQUIP. - REPAIRS & MAINT.	-	-	-	-	-	-	-
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-	-	-
INS. OTHER THAN EMP BENEFIT	175	-	-	-	-	-	-
COMMUNICATIONS	41	-	-	-	-	-	-
ADVERTISING	-	-	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-	-	-
TRAVEL	-	-	-	-	-	-	-
DUES & FEES	-	-	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-	-	-
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	4,504	4,411	1,758	3,000	3,000	-	-
TRAIN STATION UTILITIES	-	-	-	-	-	-	-
TRAIN STATION REPAIRS AND MAIN	-	-	-	-	-	-	-
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	-	-	-	-	-	-	-
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	-	-	-	-	-	-	-
GASOLINE	-	-	-	-	-	-	-
FOOD	580	6,232	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-	-	-
SMALL EQUIPMENT	2,194	455	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	4,680	1,277	2,400	2,400	-	-
MISCELLANEOUS	-	-	-	-	-	-	-
UNIFORMS	-	-	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	4,209	-	-	-	-
BAD DEBT	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	7,496	15,878	12,152	9,650	9,700	50	0.52%
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
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	(257,508)	(305,718)	(280,153)	(254,550)	-	254,550	-100.00%
INTERNAL FUNDS	-	-	-	-	(210,200)	(210,200)	100.00%
TOTAL ALLOCATION	(257,508)	(305,718)	(280,153)	(254,550)	(210,200)	44,350	-17.42%
TOTAL EXPENDITURES	-	(3,508)	-	-	-	-	-

Utility Service Fund Positions by Department

	Prior Year FY 2009	Current Year FY 2010	Requested FY 2011
<u>Utility Billing</u>			
Director	1.00	1.00	1.00
Customer Service Representative	1.00	-	1.00
Total	2.00	1.00	2.00
<u>Meter Readers</u>			
Director	1.00	1.00	1.00
Meter Readers	4.00	4.00	4.00
Total	5.00	5.00	5.00
<u>Utility Service Section</u>			
Customer Service	6.00	5.00	4.00
<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	-	-
Total Utility Service Fund	23.00	11.00	11.00

Utility Service Fund

Debt Service

	Balances 06/30/2010	Principal	Interest	Total
UTILITY SERVICE				
2008/2009 Equipment Financing	\$ 34,978	\$ 12,100	\$ 900	\$ 13,000
Total Utility Service	<u>\$ 34,978</u>	<u>\$ 12,100</u>	<u>\$ 900</u>	<u>\$ 13,000</u>

Utility Service Fund Capital Outlay

	<u>#</u>	<u>FY 2011</u>
<u>Meter Readers</u>		
Super Raptor Radio Transceiver	2	\$ 10,100
Mobile Lite Collector	1	9,300
Total Utility Service Fund		<u>\$ 19,400</u>

Fleet Maintenance Fund



Fleet Maintenance Fund

Revenue, Expenditures And Other Sources and Uses Summary

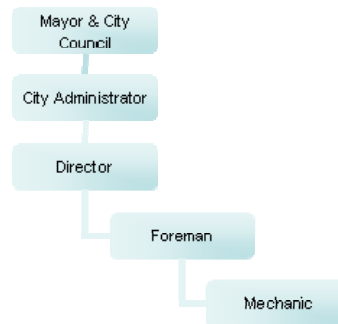
	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
REVENUE							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Franchise Fees	-	-	-	-	-	-	-
License and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Interest	-	62	61	-	-	-	-
Contributions	-	-	-	-	-	-	-
Miscellaneous and Other	-	933	-	-	-	-	-
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	444,846	383,905	349,553	330,650	308,300	(22,350)	-6.76%
TOTAL REVENUE	444,846	384,900	349,614	330,650	308,300	(22,350)	-6.76%
OPERATING EXPENDITURES							
General Government	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Public Safety - Police	-	-	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-
Housing & Development	-	-	-	-	-	-	-
Water and Sewer Expenses	-	-	-	-	-	-	-
Environmental Protection Expenses	-	-	-	-	-	-	-
Gas Expenses	-	-	-	-	-	-	-
Solid Waste Expenses	-	-	-	-	-	-	-
Broadband Expenses	-	-	-	-	-	-	-
Special Facility Expenses	-	-	-	-	-	-	-
Internal Service Expenses	444,846	384,843	349,001	325,450	303,000	(22,450)	-6.90%
TOTAL OPERATING EXPENDITURES	444,846	384,843	349,001	325,450	303,000	(22,450)	-6.90%
OTHER SOURCES AND (USES)							
Debt Service	-	(57)	(612)	(5,200)	(5,300)	(100)	1.92%
Capital Outlay	-	-	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	-	(57)	(612)	(5,200)	(5,300)	(100)	1.92%
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES AND OTHER							
	\$ -	\$ 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.

EXPENDITURES	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
SALARIES							
REGULAR SALARIES	\$ 191,997	\$ 157,577	\$ 159,251	\$ 160,800	\$ 135,700	\$ (25,100)	-15.61%
OVERTIME	587	95	164	1,100	300	(800)	-72.73%
TOTAL SALARIES	192,584	157,672	159,415	161,900	136,000	(25,900)	-16.00%
BENEFITS							
GROUP INSURANCE	25,766	16,726	16,452	21,100	14,300	(6,800)	-32.23%
SOCIAL SECURITY (FICA) CONTRIBUTIONS	11,382	9,653	9,809	10,000	8,400	(1,600)	-16.00%
MEDICARE	2,662	2,257	2,294	2,400	2,000	(400)	-16.67%
RETIREMENT CONTRIBUTION	17,317	28,075	16,259	19,200	24,100	4,900	25.52%
TUITION REIMBURSEMENTS	-	-	-	-	-	-	-
WORKERS' COMPENSATION	4,972	6,824	5,467	6,000	6,600	600	10.00%
OTHER EMPLOYEE BENEFITS	90	150	162	-	-	-	-
TOTAL BENEFITS	62,188	63,686	50,442	58,700	55,400	(3,300)	-5.62%
TOTAL PERSONAL SERVICES	254,773	221,358	209,856	220,600	191,400	(29,200)	-13.24%
OPERATING EXPENDITURES							
PROFESSIONAL	-	-	800	1,250	500	(750)	-60.00%
MANAGEMENT CONSULTING	-	-	-	-	-	-	-
TECHNICAL	1,128	-	970	1,000	1,000	-	-
CLEANING SERVICES	-	-	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-	-	-
FLEET MAINTENANCE	4,629	-	-	900	-	(900)	-100.00%
GENERAL REPAIRS & MAINT.	2,048	735	4,104	1,500	2,000	500	33.33%
VEHICLE - REPAIRS & MAINT.	-	-	300	300	300	-	-
EQUIP. - REPAIRS & MAINT.	11	938	-	2,000	2,000	-	-
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-	-	-
INS. OTHER THAN EMP BENEFIT	9,359	10,609	11,239	9,000	9,000	-	-
COMMUNICATIONS	72	105	700	600	600	-	-
ADVERTISING	126	270	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	800	(700)	-	200	200	-	-
TRAVEL	53	-	-	600	600	-	-
DUES & FEES	-	-	-	-	-	-	-
EDUCATION & TRAINING	-	-	100	1,500	2,500	1,000	66.67%
LICENSES & FEES	-	-	-	-	-	-	-
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	150,880	131,651	94,823	70,000	85,000	15,000	21.43%
TRAIN STATION UTILITIES	-	-	-	-	-	-	-
TRAIN STATION REPAIRS AND MAIN	-	-	-	-	-	-	-
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	1,320	1,964	2,151	2,000	2,000	-	-
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	2,633	2,765	2,411	3,000	3,000	-	-
GASOLINE	2,000	1,940	2,618	2,750	2,400	(350)	-12.73%
FOOD	3	-	-	250	200	(50)	-20.00%
BOOKS AND PERIODICALS	-	127	-	1,000	1,000	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-	-	-
SMALL EQUIPMENT	10,625	3,610	70	3,700	500	(3,200)	-86.49%
TECHNOLOGY EQUIPMENT	-	-	2,296	1,200	1,600	400	33.33%
MISCELLANEOUS	-	-	-	-	-	-	-
UNIFORMS	1,776	2,268	1,503	2,100	2,100	-	-
UTILITY SUPPLY	-	4,225	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	2,610	2,975	15,060	-	-	-	-
BAD DEBT	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	190,073	163,485	139,145	104,850	116,500	11,650	11.11%
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
LAND IMPROVEMENTS	-	-	-	-	-	-	-
BUILDINGS	-	-	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-	-	-
VEHICLES	-	-	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-	-	-
COMPUTERS	-	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-
DEBT SERVICE							
PRINCIPAL	-	-	-	-	-	-	-
CAPITAL LEASE	-	-	-	4,700	4,900	200	4.26%
INTEREST	-	57	612	500	400	(100)	-20.00%
TOTAL DEBT SERVICE	-	57	612	5,200	5,300	100	1.92%
ALLOCATION							
INDIRECT COST ALLOCATION	-	-	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	(4,900)	(4,900)	100.00%
TOTAL ALLOCATION	-	-	-	-	(4,900)	(4,900)	100.00%
TOTAL EXPENDITURES	444,846	384,900	349,614	330,650	308,300	(22,350)	-6.76%

Fleet Maintenance Fund Positions

<u>Fleet Maintenance Department</u>	<u>Prior Year FY 2009</u>	<u>Current Year FY 2010</u>	<u>Requested FY 2011</u>
Director	1.00	1.00	1.00
Customer Service	1.00	1.00	1.00
Foreman	1.00	1.00	1.00
Mechanic	3.00	1.00	1.00
Total	<u>6.00</u>	<u>4.00</u>	<u>4.00</u>

Fleet Maintenance Fund

Debt Service

	Balances 06/30/2010	Principal	Interest	Total
FLEET MAINTENANCE				
2008/2009 Equipment Financing	\$ 13,991	\$ 4,900	\$ 400	\$ 5,300
Total Fleet Maintenance	<u>\$ 13,991</u>	<u>\$ 4,900</u>	<u>\$ 400</u>	<u>\$ 5,300</u>



Component Unit Downtown Development Authority



Component Unit (DDA)

Revenue, Expenditures And Other Sources and Uses Summary

	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
REVENUE							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Franchise Fees	-	-	-	-	-	-	-
License and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Contributions	30,500	265,500	26,159	25,000	25,000	-	0.00%
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	30,500	265,500	26,159	25,000	25,000	-	0.00%
OPERATING EXPENDITURES							
General Government	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Public Safety - Police	-	-	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-
Housing & Development	30,452	210,022	50,039	25,000	25,000	-	0.00%
Water and Sewer Expenses	-	-	-	-	-	-	-
Environmental Protection Expenses	-	-	-	-	-	-	-
Gas Expenses	-	-	-	-	-	-	-
Solid Waste Expenses	-	-	-	-	-	-	-
Broadband Expenses	-	-	-	-	-	-	-
Special Facility Expenses	-	-	-	-	-	-	-
Internal Service Expenses	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	30,452	210,022	50,039	25,000	25,000	-	0.00%
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 OVER EXPENDITURES AND OTHER	\$ 48	\$ 55,478	\$ (23,880)	\$ -	\$ -	-	-

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.

EXPENDITURES	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2010-2011 PROPOSED BUDGET	DOLLAR VARIANCE	PERCENT VARIANCE
SALARIES							
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
OVERTIME	-	-	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-	-	-
BENEFITS							
GROUP INSURANCE	-	-	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-	-	-
MEDICARE	-	-	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-	-	-
OPERATING EXPENDITURES							
PROFESSIONAL	-	7,629	-	3,500	3,500	-	-
MANAGEMENT CONSULTING	-	-	-	-	-	-	-
TECHNICAL	-	-	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	186,500	6,019	-	-	-	-
VEHICLE - REPAIRS & MAINT.	-	-	-	-	-	-	-
EQUIP. - REPAIRS & MAINT.	-	-	-	-	-	-	-
RECYCLING CONTRACT	-	-	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-	-	-
INS. OTHER THAN EMP BENEFIT	-	-	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-	-	-
ADVERTISING	18,896	-	-	5,000	5,000	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-	-	-
MARKETING CATALOG ORDERS	-	-	-	-	-	-	-
PRINTING & BINDING	-	-	-	1,000	1,000	-	-
TRAVEL	960	5,258	359	1,000	1,000	-	-
DUES & FEES	195	-	32,509	500	500	-	-
EDUCATION & TRAINING	-	182	150	-	-	-	-
LICENSES & FEES	-	-	-	-	-	-	-
CONTRACT LABOR	-	-	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	6,303	8,619	9,093	10,000	10,000	-	-
TRAIN STATION UTILITIES	-	-	-	-	-	-	-
TRAIN STATION REPAIRS AND MAIN	-	-	-	-	-	-	-
CIVIC CENTER UTILITIES	-	-	-	-	-	-	-
WATER / SEWAGE	-	-	-	-	-	-	-
NATURAL GAS	-	-	-	-	-	-	-
ELECTRICITY	-	-	-	-	-	-	-
GASOLINE	-	-	-	-	-	-	-
FOOD	3,075	1,324	938	4,000	4,000	-	-
BOOKS AND PERIODICALS	-	-	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-	-	-
TECHNOLOGY EQUIPMENT	1,024	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-
UNIFORMS	-	-	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	511	971	-	-	-	-
BAD DEBT	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	30,452	210,022	50,039	25,000	25,000	-	-
CAPITAL OUTLAY							
LAND	-	-	-	-	-	-	-
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	30,452	210,022	50,039	25,000	25,000	-	-



Appendix



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.

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, 2009 through June 30, 2010.

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.

Fixed 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, 2010 through June 30, 2011.

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.





Proposed