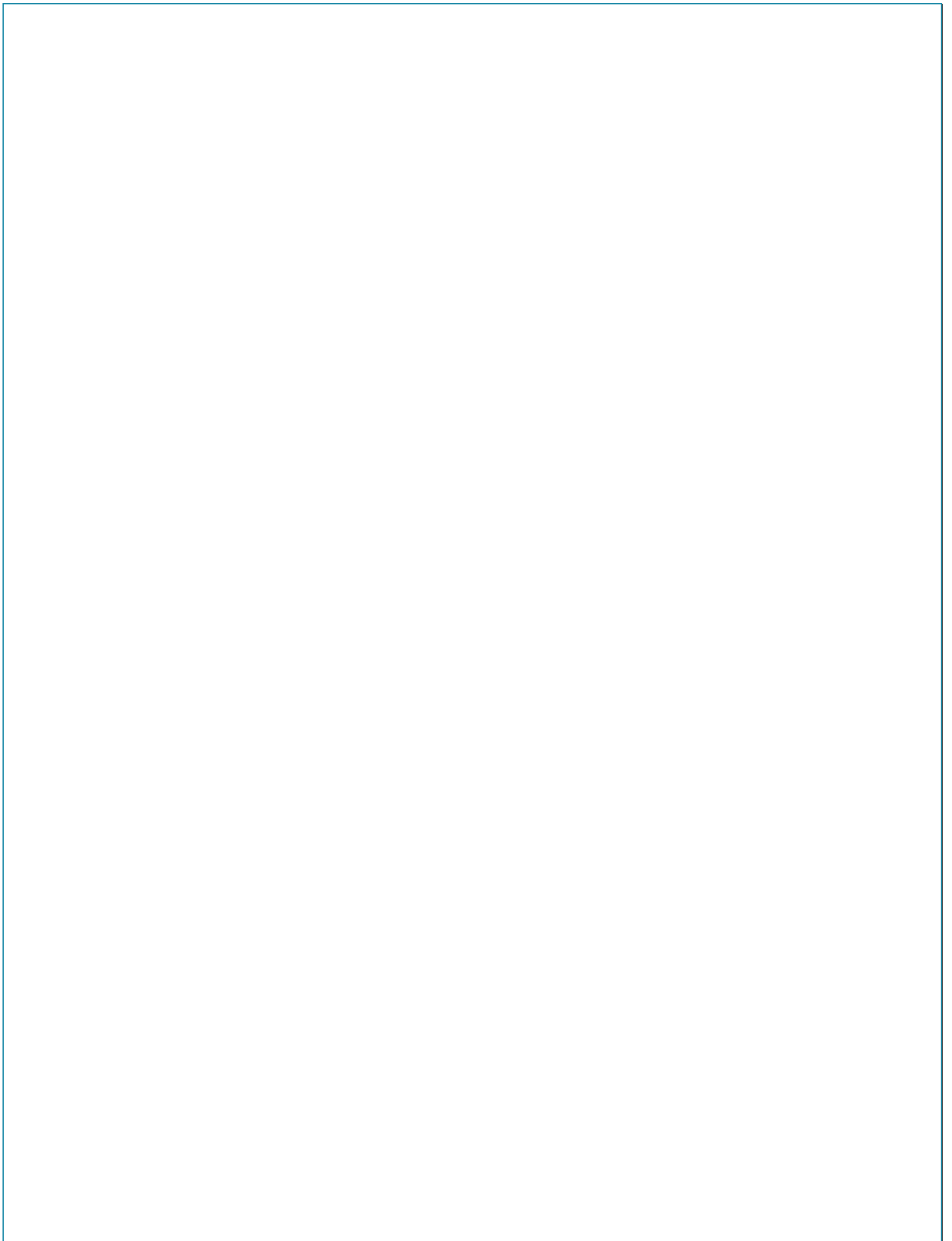




# ANNUAL BUDGET

For the Fiscal Year Ending

June 30, 2023



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# Budget Message

June 22, 2022

Mr. Mayor and Members of Council  
Constituents of the City of Winder

RE: Adopted FY 23 Operating and Capital Budget for all funds of the City of Winder.

It is my pleasure to offer you the Budget for the Fiscal Year (FY) 2023 totaling \$81,965,073 in revenues and net other financing sources and \$81,091,700 in expenditures. In addition to General Fund services, this proposal also provides for capital project planning; self-supporting enterprise funds; and various special revenue funds. This proposal is scheduled for public comment on June 30, 2022 and for a vote of Council on July 12, 2022. The budget will become effective upon approval of Council.

I would like to express my sincere appreciation to all those who contributed to the formulation of this budget document, especially Mayor and Council, Department Leaders, Acting Chief Financial Officer Rachel Bemby, and Chief Information Officer John Rorke. As a result of these efforts, we present to you a balanced budget that meets all administrative and legal requirements.

## **FY 23 Outcome Based Budget**

As the City's financial and spending plan for the fiscal year, the adoption of the budget is one of the most important policy decisions made by Council each year. The budget document does much more than identify revenues and expenditures. It implements the service expectations and establishes performance outcomes to serve the City's customers and constituents and realize the vision and goals of Mayor and Council. As such, the FY 23 Operating and Capital Budgets for all funds of the City of Winder continue to fund the service expectations, goals, outcomes, and performance measures articulated by Council through two annual planning retreats, various other meetings, and, for which, funding was initiated in FY 22. In particular, the proposal continues to meet Council's articulated goals of:

- Recruiting and retaining highly qualified and committed public servants.
- Professional land use and transportation planning.
- Building and land use permitting and inspection services through a Development Project Management system focused on enhancing and improving the built environment.
- Enhanced paving and public works programming, including downtown landscaping, parks, right of way maintenance, road paving, pothole patching, and a full sign replacement program.
- Same day sanitation services provided on a routed weekly basis to include household waste, recycling, yard debris, bulk waste, and street sweeping.
- Maintaining the City's ISO Fire rating of 2.
- Maintaining the City's State Certification standards in the Police Department.
- Maintaining the highest standards in the provision of drinking water and designation as a Water First community.
- Maintaining award winning wastewater treatment services.

- Enhancing our stormwater programming and infrastructure.
- Maintaining quality gas services.
- Providing exceptional customer service.
- Continued reduction in the General Fund's dependency upon transfers from the water wastewater utility fund.
- Elimination of transfers from the General Fund to Chimney's Golf Course.
- Identification and establishment of operational cost centers.
- Implementation of user fees to support cost centers.

The FY 23 Budget specifically contemplates the following policies articulated by Council during FY 23 budget work sessions.

- Increasing authorized compensation rates for employees to reflect a seven percent (7%) cost of living adjustment and an up to three percent (3%) performance-based merit increase.
- Amending authorized compensation rates for sworn police officers to compete with surrounding departments for the retention and recruitment of quality officers.
- Adoption of a relocation and housing incentive program to support reimbursement of up to \$1,500 of moving expenses to Winder's sworn police officers moving into the City limits; and a housing incentive of \$500 per month for sworn officers residing within the jurisdictional boundary.
- Transfers out of the General Fund are limited to approximately \$17,000 for events and \$50,000 for the operation of Rose Hill Cemetery.
- Chimney's Golf Course will repay the Water Fund \$20,000 of purchase debt and repay the General Fund advancements an amount equal to ten percent (10%) of net revenues annually.
- Reduction in funding for the Downtown Development Authority from \$500,000 to \$150,000.
- Maintenance of the City's General Fund balance and no use of reserves.

Structurally, there are a few changes to the budget document from previous years. These include:

- Allocation of employee retirement benefits across assigned departments (rather than isolating the cost to the Department of Human Resources).
- Development of a Parks Department within the General Fund.
- Elimination of the Building Fund to allocate the cost directly to the Departments housed within the appropriate building.
- Consolidation of the various event funds into a singular General Events category.
- Transfer of event personnel and associated expenses out of the General Fund and to the General Event funds, which is supported by Hotel Motel Taxes.
- Allocation of the City Engineer and half of three GIS positions away from the General Fund and into utilities.

## **Budget Assumptions**

The FY 23 Budget is based upon the following assumptions. Should City Council wish to change any of these assumptions, underlying revenues and or expenditures would necessitate changes:

- Assumes the Budget will be adopted, and accounted for, using generally accepted accounting principles, with Enterprise Funds budgeted and accounted for using full accrual accounting similar to private businesses, and all other funds budgeted and accounted for using modified accrual accounting.
- Assumes a continuing stable local and national economy while accounting for year-to-date inflation rates and market conditions.
- Adoption of ad valorem millage rate of six (6) mils.
- A library assessment of \$32 per residential equivalent unit.
- A Solid Waste (sanitation) rate increase from \$23 per month to \$28 per month to cover increases in contract vendor prices and fueling.
- Revisions to the permitting fee schedule to increase fees for building permits.
- A rate increase of five percent (5%) for water and wastewater.

Rate structures will be continuously monitored, and new and revised rate recommendations will be brought to Council throughout the year to continue reaching Council's goal of self-supported user services.

## **Implementation**

It should be noted that implementation of the adopted budget is the responsibility of the City Administrator with the following parameters:

- Adherence to the City's Ordinances and adopted policies: including purchasing and financial policies approved by Council, including limiting personnel to authorized limits and paygrades.
- Budgetary control at the Department level.
- Anticipated debt revenues may only be obligated by Council. Debt may not be applied for nor accepted by the City without approval of Council.
- Capital projects will be carried forward only if approved with the adopted Budget and are subject to the bid/quote required by the Purchasing Policy. Projects totaling more than \$25,000 in expenses must be brought to Council for approval prior to authorization.
- Any budget amendments, including significant changes in expected revenues or expenditures must be approved by a vote City Council.

I look forward to a successful FY 23 budget adoption and implementation process. If I can be of assistance during your review of this document, please don't hesitate to reach out.

Respectfully,

Mandi Cody  
City Administrator



## About Winder

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

In addition to being the County seat, Winder is also the largest city in Barrow County. Barrow County is in the center of Georgia's Golden Triangle and is the nucleus of research and technological advancements. Near 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 an ideal location for living and conducting business. Like many other communities, Winder saw a decline in residential growth from 2008 through 2012; however, Barrow County was among the top 20 fastest growing counties in the United States during the previous decade; and, the City of Winder has increased its population 33.5% since 2010. Over the last few years, all the remaining inventory of available lots have been developed and built upon. Since FY 2013, the City has annexed over 170 residential and commercial parcels. One very large commercial tract that was annexed continues to bring new businesses to the area. The City has also seen increased revenues from building permits, sales taxes, franchise fees, and utility charges.

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. Winder is designated as a "Certified City of Ethics" by the Georgia Municipal Association; a Water First Community by the Department of Community Affairs; a Classic Main Street community; and has received numerous gold and platinum awards for its water and wastewater operations as well as well-being awards from Cigna Health Insurance.

Funding for the operations of the City comes from the following primary sources: sales taxes, ad valorem (property) taxes, fines and forfeitures, licensing and permitting activities and utility and golf course profits.

## 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, Chimneys Golf Course, Solid Waste, Special Facilities, Utility Service, and Building funds) is the same as that used for accounting purposes – the modified accrual basis except as noted. Under this basis, revenues are estimated when they are both measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are budgeted when the related fund liability is due. Principal and interest on long-term debt is budgeted when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year. Under this method, revenues are estimated when earned and expenses budgeted at the time liabilities are incurred. Exceptions from the accrual basis are collections on notes receivable as revenue in the year received; payment of debt principal is budgeted as expenditure when paid; capitalized assets are budgeted when incurred; and depreciation is not 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 identification of performance outcomes and constituent service expectations by Mayor and Council at their annual retreat. For fiscal years 2022 and 2023, this retreat has been conducted in February, and memorialized by the City Administrator in the form of “Now Next Later No” spreadsheets and other key “takeaways.” Working from these Council directives, the City Administrator and Department Leaders recommend funding and expenditure allocations for each of the City's operational departments and functions that are designed to accomplish the performance outcomes and constituent services identified by Mayor and Council. Through a series of budget work sessions, Mayor and Council work alongside the City Administrator to refine these proposals into a budget that is ultimately presented for public review and comment as the “Mayor's Budget.” After a series of public hearings, the Budget is adopted by majority vote of Council and then implemented by the City Administrator through operational procedures, purchasing, financial and other binding policies.

The City Administrator is permitted to transfer appropriations within a department. Transfers between functions and departments and subsequent budgetary amendments require the approval of the City Council. The process followed in the preparation of this budget complies with the State of Georgia.

The close of each budget year is followed by an audit and preparation of financial statements prepared by external auditors. The fiscal year audit is publicly available; presented at a public meeting of Council; and filed with the Georgia State Department of Audits and Accounts.

## Performance Based Budgeting

“Performance based budgeting is the process of making resource allocation decisions based on the achievement of measurable outcomes. It is also known as outcome-based budgeting.” (Creating High Performance Government Organizations, page 136). It is a shift in orientation away from line-item allocations toward operational performance and accomplishments.

The FY 23 Mayor's Budget for the City of Winder is a hybrid line item and performance / outcome-based budget. Although revenues and expenditures are stated in terms of line items (as required by the State of Georgia and the Uniform Chart of Accounts), the allocations in each represent the financial requirements for accomplishing Mayor and Council's defined policy goals, service expectations, and operational outcomes as agreed upon by the governing body during their annual retreats and meetings thereafter. This method serves three driving goals:

- First, it serves to assess operational performance against important policy goals established by Mayor and Council.
- Second, it moves public sector organizations toward quantifiable results, outcomes, and IMPACTS.
- This, it answers the questions: What are taxpayers buying with their tax dollars?

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*Answers the question:*

*What are we buying with taxpayer dollars?*

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## Budget Process Roles

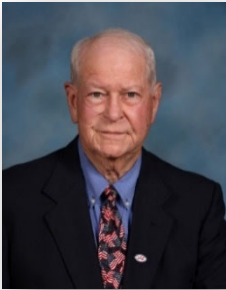
- **CITIZENS:** to communicate service expectations, preferred outcomes, quality of life, and policies, and taxing levels to elected officials.
- **ELECTED OFFICIALS:** to communicate outcomes, services, and policies that should be reflected in the Budget to staff; ensure that these outcomes are reflected in and allowed by the budget at a price the citizens are willing to pay; and to garner the necessary political support (Council votes and Citizen support) necessary to adopt the budget.
- **STAFF:** to give professional recommendations regarding the operational and capital needs (with associated funding levels) of the City based on professional judgment, industry best practices, long term sustainability, and legal mandates.
- **TOGETHER:** to marry the outcomes, services, and policies desired by the constituents and elected officials with the professional recommendations of the staff to adopt a budget that provides for the government the citizens need and want at a price that they are willing to pay.

# City Officials and Administrative Personnel

## Elected Officials



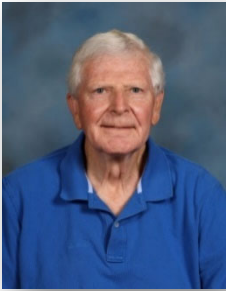
**David Maynard**  
Mayor



**Sonny Morris**  
Ward 1



**Kobi Kilgore**  
Ward 2



**Jimmy Terrell**  
Ward 3



**Travis Singley**  
Mayor Pro Tem  
Ward 4



**Stephanie Britt**  
At-Large



**Shannon Hammond**  
At-Large

## City Management Team

- Mandi Cody** - City Administrator
- Matt Whiting** - Fire Chief
- John Rorke** - Chief Information Officer
- Beth Reynolds** - GIS & Special Projects Manager
- Michelle Hawley** - Customer Service Manager

- Roger Wilhelm** - Asst. City Administrator
- Jim Fullington** - Police Chief
- Lolita Brown** - Human Resources Director
- Tabatha Knight** - Utilities Director
- Elizabeth Clarkson** - Interim Golf Course Manager
- Rachel Bemby** - Chief Financial Officer

## Council Directives / Performance Outcomes

As part of the City's outcome-based budgeting process, Mayor and Council has tasked city staff with several objectives, outcomes, policy directives, and service expectations. The table below represents these directives as determined at a February 2021 planning retreat of Mayor and Council, funded in the Fiscal Year 2022 Budget, refined at the February 2022 planning retreat of the governing body and represented in the performance-based proposals for the FY 23 Mayor's Budget.

The "Now" column represented a priority timeline of February 2021 through June 30, 2021. Priorities identified as "Next" were intended for funding and concentration in FY 22 (July 1, 2021-June 30, 2022) while "Later" indicated funding and operation concentration would begin in Fiscal Year 2023 (July 1, 2022-June 30, 2023).

Activity	Now	Next	Later	Status
Recruit City Engineer	X			Efforts ongoing. Funding included in FY 23.
Recruit Stormwater Manager / Develop Program	X			<b>COMPLETE</b> - Stormwater Manager promoted from within.
Recruit Planning Director	X			<b>COMPLETE</b> - Asst City Administrator position created and filled with internal promotion.
Select IT Director	X			<b>COMPLETE</b>
Property Maintenance Ordinances	X			International Property Maintenance Code (IPMC) and Unfit Building Ordinances both presented to Council. Council feedback was inadequate to support moving forward for adoption.
Code Enforcement SOP	X			Efforts ongoing. SOP Draft awaiting Council presentation.
DDA Master Plan	X			<b>COMPLETE</b> . Adopted by Council. Funding proposed in FY 23
Rose Hill Master Plan	X			<b>COMPLETE</b> . Adopted by Council. Funding proposed in FY 23.
Building and Site Inspections	X			<b>COMPLETE</b> . Services being performed through contract services. Internal positions authorized in FY 22 and proposed in FY 23 budget.
Condemn Buildings				Ongoing. Working with some to resolve without legal proceedings.
FY 22 Budget \$1 mill for DDA	X			Reflected in FY 22 Budget \$500,000. FY 23 \$150,000 plus EPA Grant
Customer Service Training / Transfer	X			<b>DELAYED</b> . - Team member transferred. Training started; then position vacated. Position eliminated in FY 23 due to funding constraints.
Public Works / ESG	X			Revamped programs. All equipment ordered. Some awaiting delivery. Implementation ongoing.
Street Sweeping	X			<b>COMPLETE</b> .
Commercial street sweeping for fee		X		Not ready for implementation
Same day "all" sanitation services		X		<b>COMPLETE</b>
Increase rates at Golf Course	X			<b>COMPLETE</b> - Along with additional enhancements.
Comprehensive Plan update aka "Growth Plan"				Included in FY 22 Budget Proposal. Delayed due to staffing shortages. Reflected in FY 23 proposals.
Review Recruitment and Retention for Police Department	X			<b>COMPLETE AND ONGOING</b> . FUNDED IN FY 22 AND CONTINUED PROPOSALS IN FY 23.
Park Signs	X			<b>ONGOING</b> . Included in DDA Master Plan.

Activity	Now	Next	Later	Status
Planning / Zoning Ordinance Retreat	X			Researched with consultants. Incorporate into Comprehensive Plan update; funded in FY 23.
Procure contractor for FY 22 Budget preparation	X			COMPLETE
Outcome oriented budget for FY 22	X			COMPLETE
Capital Improvement Plan	X			COMPLETE
Long Term Financial Plan			X	
Evaluate Treatment Plants and Operations for water and wastewater			X	
Enhanced leadership in Economic Development Programming	X			Ideas reflected in FY 22 Budget. Continued discussion at 2022 retreat. Restructured in FY 22 and reflected in FY 23.
Misc. Zoning and Land Use ordinance updates				Included in FY 23 funding proposals.
Increased events in spring and summer	X			ONGOING. See events calendar. FY 23 position and expenses moved to Hotel Motel Tax Fund.
Retail Recruitment		X		Budgeted in FY 22. CA recommends removal from list.
Professional Event Program / Release Bids	X			Research performed. RFI and posting released. Funded in FY 22. Results not applicable to goals.
Mitigate reliance on outside contracts for planning and permitting by staffing positions currently under contract. Positions to move from contract to staff include the following: City Engineer				Offset professional services funding from FY 22 Planning to provide salaries for identified positions in FY 23. Approved March 2022 and continued in FY 23.
Re-organize Planning, Permitting, and Utilities into a combined department.				Reflected in FY 22 Budget Amendment and FY 23 Proposals.
Development Project Managers; Building inspections				Reflected in FY 22 Budget Amendment and FY 23 Proposal
Improve opportunities for public engagement and civic engagement. (Citizens Academy; Celebrate Winder, etc.)				Communications Officer approved FY 22 and continued in FY 23 proposals. Academy and other engagement funded in FY 23 proposals.
Events				Positions authorized March 22. Continued in FY 23 with Hotel Motel funding. Interviews ongoing.
Downtown Development Authority				Although funding reduced in FY 23 Proposals (from \$500,000 to \$150,000), funding does allow for professional services and EPA grant will be pursued for May Street property.
TSPLOST				Resolution calling for TSPLOST unanimously approved by Council; IGA sent to County.
Downtown Stormwater				Designs funded in FY 23 proposals
City Facilities				Included in SPLOST 22 funding and FY 23 work program.
Downtown Dumpsters				Included in FY 23 proposals and work program.

# Mission Statement and Core Values

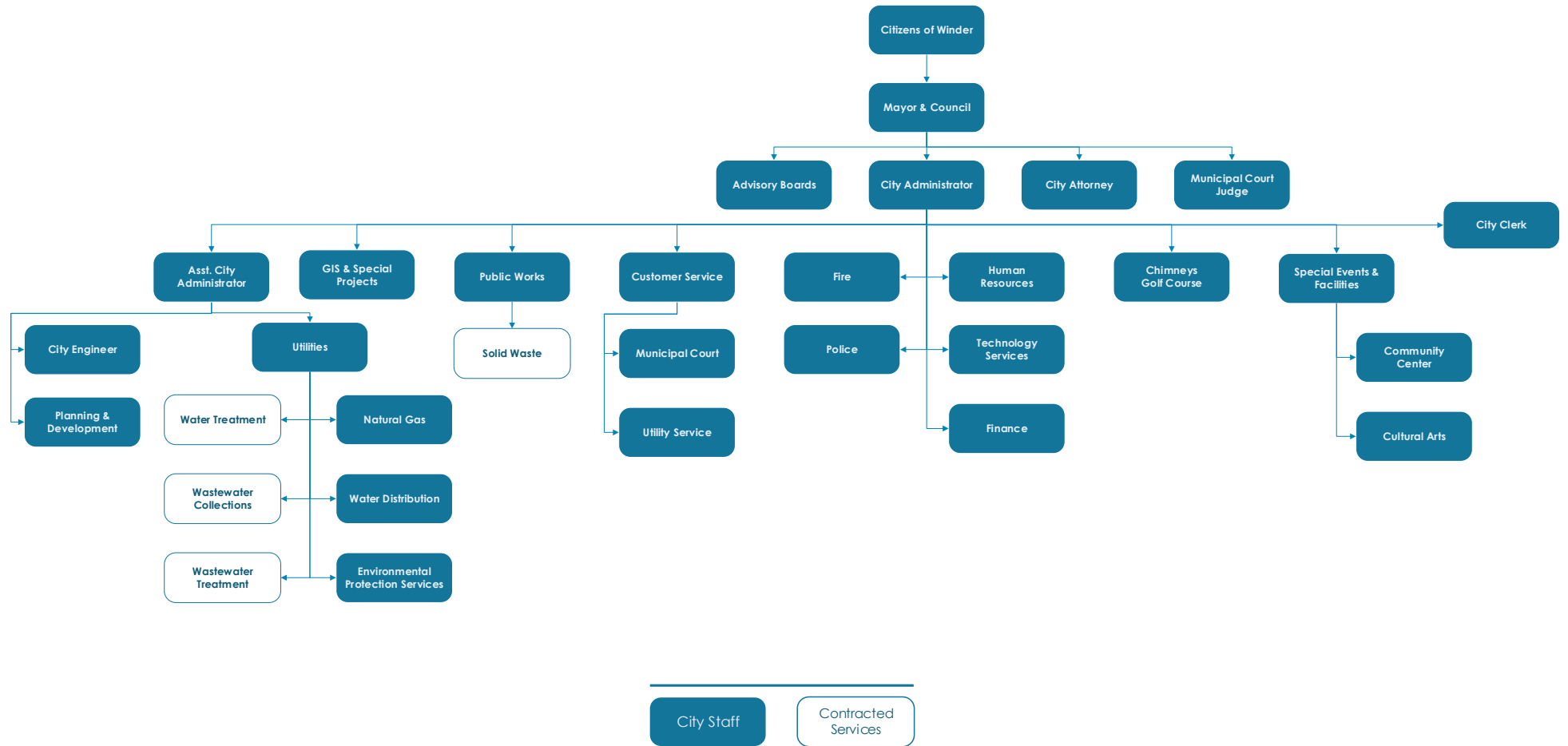
## MISSION STATEMENT

In partnership with our people, we strive to provide efficient, effective, open, and transparent government that delivers the highest quality services. Utilizing the best available resources and staff, we: encourage economic development, promote the City, maintain up-to-date zoning, ensure public safety, build infrastructure, and provide excellent financial management; all delivered with stability, honesty, and integrity. 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 meet our customers' needs timely and accurately. We always balance our desire for speed with diligent care to ensure 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 City. Each of us has rights and responsibilities as employees of the City. 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 City.
- **MUTUAL RESPECT AND TEAMWORK** - We recognize and respect diversity of people and support ideas in our work environment. Each of us has an obligation to speak up and an obligation to listen. We encourage constructive contention. We confront issues with mutual respect. We pro-actively communicate and share information with colleagues. We expect the best of each other and ourselves. No person is alone in his or her pursuit of an objective; **WE ARE A TEAM**.
- **PERSONAL ACCOUNTABILITY** - We each take ownership for the success of our team. We keep our commitments. We recognize each other and ourselves as valuable assets of the City of Winder and strive for personal excellence as well as Team success.



# Organization Chart



# Authorized Personnel

Position Classification by Fund and Department	Position Grade	FY 2022 Budget	
		Full- time	Part- time
<b>GENERAL FUND:</b>			
<b>GENERAL GOVERNMENT AND LEGISLATIVE</b>			
Mayor	Elected		1
Council Member	Elected		6
Sub-Total Legislative		0	7
<b>ADMINISTRATION</b>			
City Administrator	Contract	1	
City Clerk	19	1	
Administrative Assistant	16	1	
Management Analyst	16	1	
Grants Manager	16	1	
Sub-Total Administration		5	0
<b>FINANCE DEPARTMENT</b>			
Chief Financial Officer	27	1	
Controller	25	1	
Accountant II	20	2	
Accounting Clerk	15	1	
Sub-Total Finance		5	0
<b>TECHNOLOGY</b>			
Chief Information Officer	27	1	
Technology Services Tech	17	2	
Communications & Marketing Manager	22	1	
Systems Administrator	18	1	
Sub-Total Technology Department		5	0
<b>GIS</b>			
GIS & Special Projects Manager	22	0.5	
GIS Coordinator	18	0.5	
GIS Technician	16	0.5	
Special Projects Assistant	14	1	
Sub-Total GIS Department		2.5	0
<b>HUMAN RESOURCES</b>			
Chief Human Resources Officer	22	1	
Human Resources Manager	16	1	
Sub-Total Human Resources Department		2	0
<b>MUNICIPAL COURT</b>			
Court Clerk	17	1.5	

Sub-Total Municipal Court			1.5	0
<b>PROBATION</b>				
Probation Officer	PD-06		1	
Sub-Total Probation			1	0
<b>POLICE DEPARTMENT</b>				
Police Chief	PD-13		1	
Captain	PD-11		3	
Lieutenant	PD-10		1	
Sr Sergeant	PD-8		2	
Sergeant	PD-8		3	
Sr. Investigator	PD-8		3	
Sr. Patrol Officer	PD-8		2	
Sr. Corporal	PD-6		3	
Corporal	PD-6		1	
Investigator	PD-5		3	
Evidence Tech	PD-5		1	
Forensic Specialist	PD-5		1	
Patrol Officer	PD-4		20	
Executive Assistant	16		1	
Administrative Training Coordinator	16		1	
Records Clerk	16		1	
Administrative Specialist II	16		1	
Crime Analyst	16		1	
Administrative Assistant	14		1	
Sub-Total Police Department			50	0
<b>FIRE</b>				
FIRE CHIEF	FD-40		1	
FIRE MARSHAL	FD-39		1	
FIRE CAPTAIN	FD-38		3	
FIRE TRAINING OFFICER	FD-37		1	
FIRE INSPECTOR	FD-37		1	
FIRE LIEUTENANT	FD-36		6	
DRIVER ENGINEER II	FD-32		3	
DRIVER ENGINEER	FD-32		6	
FIREFIGHTER II	FD-30		8	
FIREFIGHTER I	FD-30		7	14
EXECUTIVE ASSISTANT	16		1	
Sub-Total Fire Department			38	14
<b>PUBLIC WORKS</b>				
Public Works Director (1/2)	21		0.5	
Sub-Total Public Works Department			0.5	0

<b>PLANNING &amp; PERMITTING</b>				
Assistant City Administrator for Planning & Utilities	27		0.5	
Senior Planner	18		1	
Development Project Manager	15		3	
Planning & Development Technician	15		1	
Building Inspector / Official	21		2	
Sub-Total Planning & Permit Department			7.5	0
<b>CODE ENFORCEMENT</b>				
Code Enforcement Supervisor	16		1	
Code Enforcement Officer	15		2	
Sub-Total Code Enforcement			3	0
<b>GENERAL FUND TOTAL</b>			<b>121</b>	<b>21</b>

<b>FESTIVALS FUND</b>				
<b>FESTIVALS</b>				
Downtown, Events, and City Facility Manager	22		1	
Sub-Total Festivals			1	0
<b>FESTIVALS FUND TOTAL</b>			<b>1</b>	<b>0</b>

Position Classification by Fund and Department	Position Grade	FY 2022 Budget	
		Full- time	Part- time
<b>WATER AND SEWER FUND:</b>			
<b>WATER AND SEWER SYSTEMS DIVISION</b>			
Assistant City Administrator for Planning & Utilities	27	0.5	
Engineer	26	1	
Utilities Operations Director	24	1	
Utilities Field Operations Manager	21	1	
CONSTRUCTION/MAINT SUPERVISOR	20	1	
ASST. CONSTR/MAINT SUPERVISOR	20	1	
CREW LEADER	20	3	
UTILITY WORKER III	20	2	
LEAK TECH/CONST INSPECTOR	19	1	
FOG CCCP TECH	16	1	
Locator	16	1	
UTILITY WORKER II	16	4	
SUPERVISOR/CORROSION TECH	15	1	
UTILITY WORKER I	15	4	
METER TECH 1	15	4	
ADMINISTRATIVE SPECIALIST	12	2	
GIS & Special Projects Manager	22	0.5	
GIS Coordinator	18	0.5	
GIS Technician	16	0.5	
Sub-Total Water and Sewer Division		30	0
<b>WATER AND SEWER FUND TOTAL</b>		<b>30</b>	<b>0</b>

<b>STORMWATER UTILITY FUND</b>				
<b>STORMWATER UTILITY FUND</b>				
Stormwater Manager	21		1	
Stormwater Crew Leader	22		1	
Stormwater Utility Worker I	15		2	
Sub-Total Stormwater Department			4	0
<b>STORM WATER UTILITY FUND TOTAL</b>				
			<b>4</b>	<b>0</b>

<b>NATURAL GAS FUND</b>				
<b>NATURAL GAS FUND</b>				
Meter Tech Supervisor	20		1	
Crew Leader	20		2	
Construction & Compliance Inspector	20		1	
Utility Worker III	20		1	
Regulatory Compliance & Administration	19		1	
Service Technician	19		1	
Locator	16		1	
Utility Worker II	16		1	
Utility Service Representative II	15		1	
Utility Worker I	15		2	
Sub-Total Natural Gas Department			12	0
<b>NATURAL GAS FUND TOTAL</b>				
			<b>12</b>	<b>0</b>

<b>SOLID WASTE COLLECTION FUND</b>				
<b>SOLID WASTE COLLECTION FUND</b>				
Public Works Director (1/2)	21		0.5	
Sub-Total Solid Waste Collection Division			0.5	0
<b>SOLID WASTE COLLECTION FUND TOTAL</b>				
			<b>0.5</b>	<b>0</b>

<b>GOLF-PRO SHOP</b>				
<b>GOLF-PRO SHOP</b>				
ASSISTANT PROFESSIONAL	14		1	
SALES MANAGER	14		1	
SALES ATTENDANT	12			2
BEVERAGE CART ATTENDANT	12			2
OPERATIONS WORKER	12		4	6
Sub-Total Golf Pro Shop			6	10
<b>GOLF-MAINTENANCE</b>				
Superintendent	22		1	
Mechanic	16		1	
Assistant Superintendent	14		1	
Maintenance Worker I	12		5	7
Sub-Total Golf Maintenance			8	7
<b>GOLF FUND TOTAL</b>			<b>14</b>	<b>17</b>

<b>CUSTOMER ACCOUNT SERVICES</b>				
Customer Service Manager	22		1	
Customer Service Rep II	15		4.5	
Billing Technician	15		2	
Senior Billing Technician	17		1	
Cashier	13		2	
Sub-Total Customer Account Services			10.5	0
<b>CENTRAL SERVICES FUND TOTAL</b>			<b>10.5</b>	<b>0</b>
<b>TOTAL ALL FUNDS</b>			<b>193</b>	<b>38</b>

## Personnel Changes

### Existing Positions Eliminated/Replaced:

- Director of Talent & Leadership Development (Eliminated)
- Human Resources Manager
  - Replaces Human Resources Generalist
- GIS Field Tech II
  - Removed for neutral count to add GIS Coordinator
- City Engineer
  - Moved to Water Fund
  - Authorized but unbudgeted so no change to General Fund
- Firefighters – part-time
  - Eliminated 9 vacant part-time firefighter positions
- Golf Course General Manager
  - Moved to contracted professional services

### FY23 Position Requests Not Granted:

- Fire Inspector
- Cemetery Manager

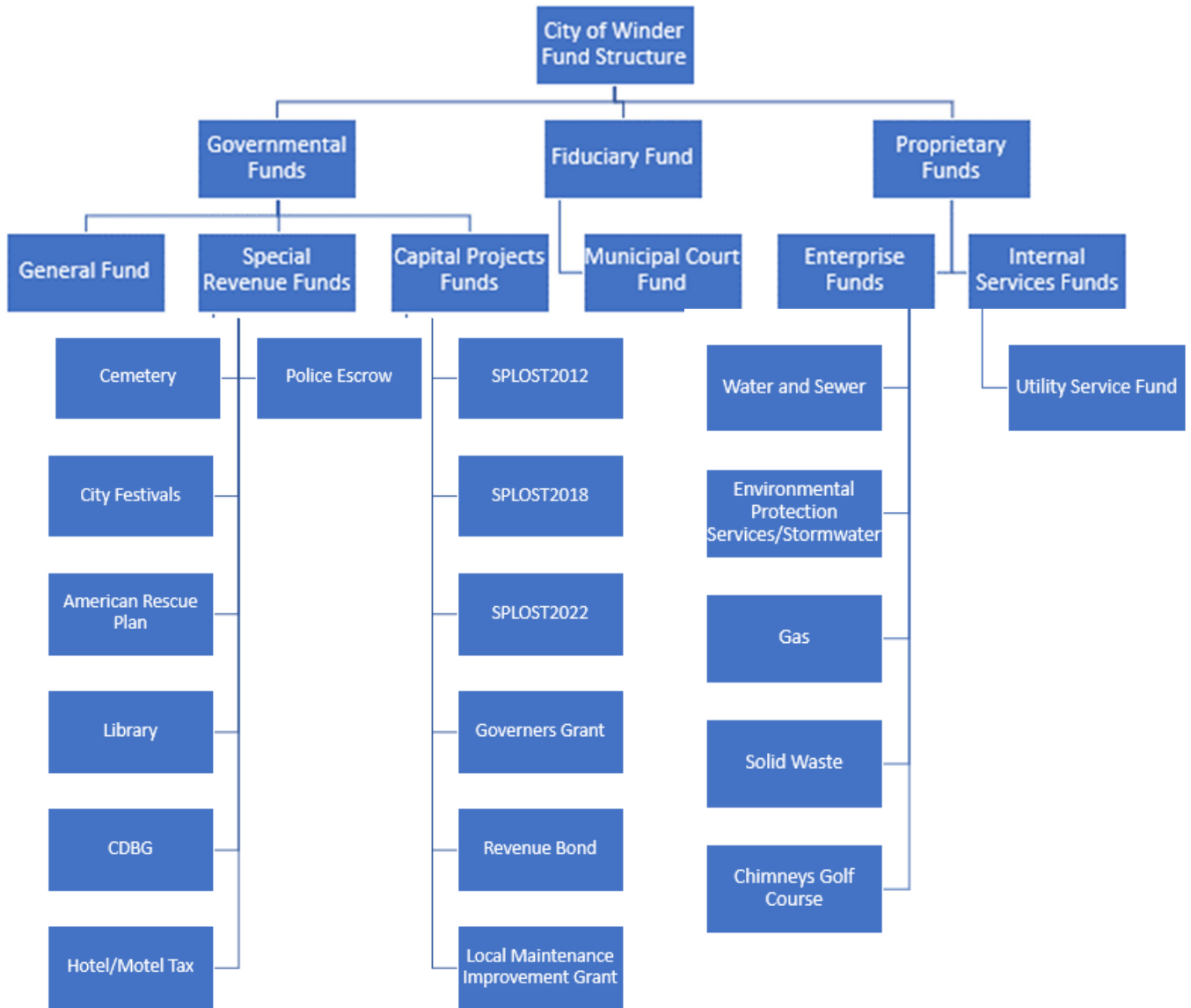
### FY23 Position Requests Proposed:

- Grants Manager
- IT Systems Administrator
- GIS Technician
- Water Locator
- Golf Course Sales Manager
- Customer Service Representative
- Utility Billing Clerk



# Fund Structure

The City uses 14 governmental funds, 6 proprietary funds, 1 fiduciary fund, as detailed below.



## Fund Descriptions

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

### GOVERNMENTAL FUNDS

#### **GENERAL FUND**

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

#### **SPECIAL REVENUE FUNDS**

Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted legally to expenditures for specified purposes. The City utilizes seven funds of this type, which are the Rose Hill Cemetery Fund, Police Escrow Fund, City Festivals Fund, American Rescue Plan (ARP) Fund, Library Fund, CDBG Grants Fund, and Hotel/Motel Tax Fund.

#### **CAPITAL PROJECTS FUND**

The Capital Projects Fund accounts for financial resources to be used for the acquisition or construction of major capital projects and is budgeted on a project basis. The City maintains five Capital Project Funds to account for the receipt and use of the City's share of the 2012 SPLOST proceeds, 2018 SPLOST proceeds, 2022 SPLOST proceeds, Governor's Grants Fund, and Revenue Bond Funds, and the Local Maintenance & Improvement Grant (LMIG) Program.

### 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.

### 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 ten proprietary funds operated by the City. The Water and Sewer Fund accounts for the operations of the water and sewer systems of the City. The system supplies water and sewer service to area residents and to industrial and commercial users in the City and County.

#### **ENVIRONMENTAL PROTECTION SERVICES**

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

### **GAS FUND**

The Gas Fund is the second largest of the ten 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 FUND**

The Solid Waste Management Fund accounts for the contract costs of solid waste collection, disposal, and recycling. Services are provided through contract services with Waste Management to collect and dispose of the household waste, recycling, and bulk waste. Leaf and Limb debris removal and street sweeping services are provided through contract with ESG.

### **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, Historic Train Station, the Cultural Arts Center, and other City-owned income producing buildings.

### **CHIMNEYS GOLF COURSE FUND**

The Chimneys Golf Course Fund accounts for the operations and maintenance associated with managing the Chimneys Golf Course, which is located at 338 Monroe Highway, Winder, Georgia.

## **Internal Service Funds**

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 billing and cash collections for all of the other utility funds. The Building Fund accounts for the purchase and capital costs of its general governmental buildings, which are used by multiple departments. The Building Fund also accounts for all utilities, maintenance, and repairs to all City-owned buildings so that all costs associated with any building can be easily identified and monitored. The Building Fund was eliminated in the FY 23 Budget.

## **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.

Citywide

FY23

Budget

**CITYWIDE FY23 BUDGET**

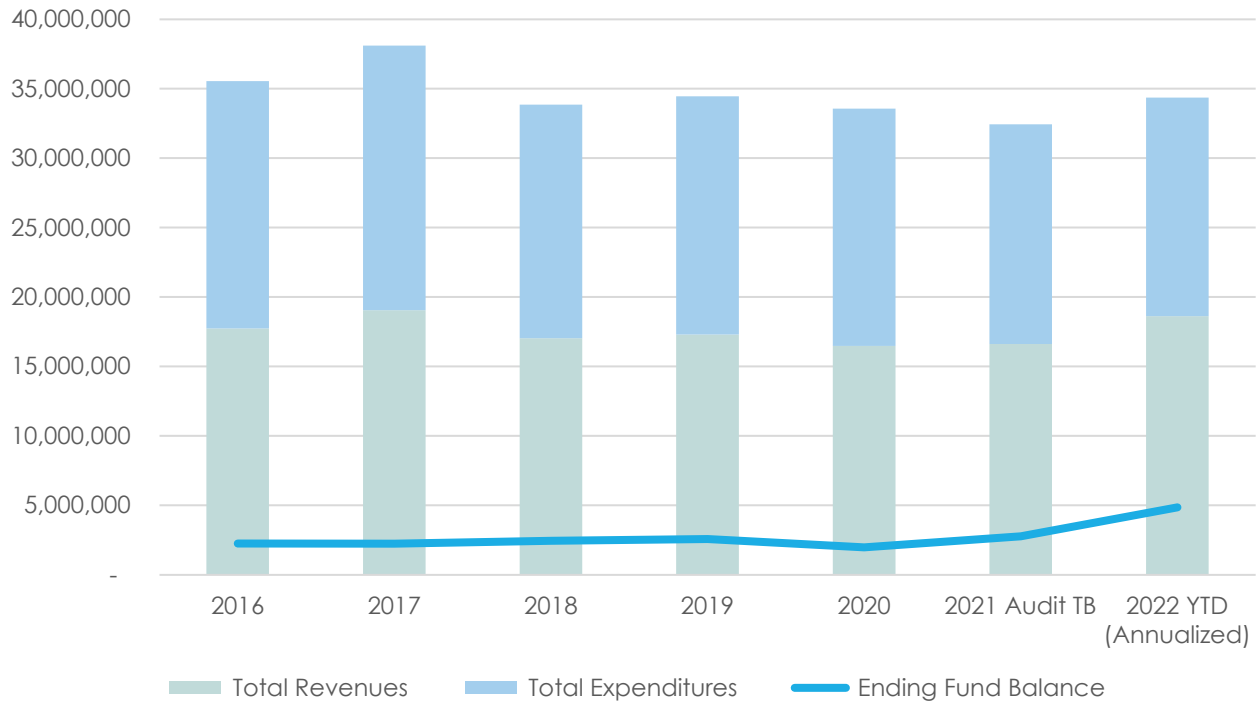
<b>Fund</b>	<b>FY23 Revenue</b>	<b>FY23 Other Financing Sources (Uses)</b>	<b>FY23 Expenses</b>	<b>FY23 Budgeted Surplus or (Use of Reserves)</b>	<b>Net FY23 Budget</b>
General Fund	\$15,548,600	\$2,936,117	\$(18,484,717)	\$(0)	\$ -
Component Units	-	150,000	(150,000)	-	-
Rose Hill Cemetery	24,000	47,000	(71,000)	-	-
Police Confiscation Fund	10,000	-	(10,000)	-	-
Festivals Fund	-	207,508	(207,508)	0	-
American Rescue Plan (Arp) Act Of 2021	3,350,200	(100,000)	-	3,250,200	-
Library	260,000	-	(260,000)	-	-
CDBG	2,075,000	-	(2,075,000)	-	-
Hotel/Motel	254,625	(190,625)	(64,000)	-	-
SPLOST - 2018	500	908,000	(1,585,557)	(677,057)	-
SPLOST - 2012	500	-	(10,000)	(9,500)	-
SPLOST - 2022	2,770,000	2,888,550	(5,232,383)	426,167	-
Capital Projects GDOT	200,000	-	(200,000)	-	-
Grant Funds	4,035,000	-	(4,035,000)	-	-
Revenue Bond	-	2,000,000	(2,000,000)	-	-
Water	22,431,000	2,427,200	(25,106,162)	(247,962)	-
Environmental Protection	722,932	2,960,000	(4,134,728)	(451,796)	-
Gas	11,303,000	2,500,000	(15,175,295)	(1,372,295)	-
Solid Waste Management	2,030,654	-	(1,852,071)	178,583	-
Special Facility	-	-	-	-	-
Golf	1,981,434	(31,062)	(1,811,635)	138,737	-
Utility Service Fund	976,440	-	(976,440)	(0)	-
Buildings	-	-	-	-	-
<b>Total</b>	<b>\$67,973,885</b>	<b>\$16,702,688</b>	<b>\$(83,441,496)</b>	<b>\$1,235,077</b>	<b>\$-</b>

# General Fund

## General Fund Description

The General Fund is a governmental fund. It is established to account for all resources obtained and used for services commonly provided by cities which are not accounted for in any other fund. Services financed by this fund include Mayor & Council; Finance; Administration; Human Resources; Information Technology; Downtown Development; Planning, Permitting, and Inspections; Police; Fire; Streets; Public Works; and Geographic Information Systems (GIS).

### GENERAL FUND - FUND BALANCE



**GENERAL FUND REVENUE SUMMARY**

Revenue	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
Taxes	\$6,991,147	\$8,352,444	\$8,642,600	\$9,860,000
Franchise Fees	917,870	1,035,528	925,000	1,030,000
License and Permits	291,254	414,861	424,000	762,000
Intergovernmental	-	1,692,693	-	-
Charges for Services	3,017,978	2,666,588	2,353,600	3,445,600
Fines and Forfeitures	348,990	287,836	420,500	318,000
Interest	113,037	24,852	25,000	12,000
Contributions	21,887	1,460	-	-
Miscellaneous and Other	212,789	230,444	110,000	121,000
<b>Subtotal</b>	<b>\$11,914,952</b>	<b>\$14,706,706</b>	<b>\$12,900,700</b>	<b>\$15,548,600</b>
Proceeds from Sale of Assets	\$3,805	-\$623	\$0	\$0
Issuance of Debt	-	-	700,000	-
Use of Reserves	-	-	-	-
Transfers In (Out)	3,160,203	1,444,745	4,442,940	2,936,117
<b>Subtotal</b>	<b>\$3,164,008</b>	<b>\$1,444,122</b>	<b>\$5,142,940</b>	<b>\$2,936,117</b>
<b>Total General Fund Revenues and Other Financing Sources and (Uses)</b>	<b>\$15,078,960</b>	<b>\$16,150,828</b>	<b>\$18,043,640</b>	<b>\$18,484,717</b>



## GENERAL FUND MAJOR REVENUES (TOP TEN)

Major Revenues (Top Ten)	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
Real & Personal Property Taxes	1,362,750	1,477,234	2,962,600	3,500,000
Local Option Sales and Use Tax	2,694,601	3,335,470	3,100,000	3,200,000
Insurance Premium Tax	1,094,742	1,154,799	1,200,000	1,300,000
Franchise Taxes - Electric	720,883	728,859	720,000	850,000
Motor Vehicle TAVT	325,119	710,446	400,000	625,000
Building Permits	145,334	274,816	290,500	600,000
Intangible Tax	209,183	317,938	225,000	425,000
Beer & Wine Excise Tax	297,694	478,173	350,000	350,000
Fines & Forfeitures	338,375	365,096	400,000	300,000
General Business License	231,562	234,674	225,000	225,000
Other General Fund Revenues	4,491,711	5,633,015	3,027,600	4,173,600
<b>Total General Fund Revenues</b>	<b>11,914,952</b>	<b>14,710,520</b>	<b>12,900,700</b>	<b>15,548,600</b>

### REAL & PERSONAL PROPERTY TAXES

Real and Personal Property Taxes are ad valorem taxes levied on land, buildings, permanent fixtures, and improvements, based on assessing the value of the property. This category represents 22.5% of total general fund revenues. The revenue projection

FY2023 represents an increase of 18.1% over the FY2022 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2023. The City projects growth in FY2023 related to new developments in the City.

### LOCAL OPTION SALES AND USE TAX

Local Option Sales Tax (LOST) is intended to be used to assist funding services provided including police and fire protection, streets, roads, parks, and recreational programs. In short, LOST revenues expand the total revenues available to the City to pay for services that would otherwise be paid for out of property taxes.

A one percent (1%) sales and use tax is charged within Barrow County and collected by the State Revenue Commissioner. The collected funds are distributed to the cities and counties monthly in accordance with the formula in the Certificate of Distribution.

This category represents 20.6% of total general fund revenues. The City receives 20.8% of the one percent sales and use tax collected in Barrow County. The revenue projection FY2023 represents an increase of 3.2% over the FY2022 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2023.

### INSURANCE PREMIUM TAX

The Insurance Premium Tax is levied on gross direct premiums on life, accident, and sickness insurance policies written on persons residing within the boundaries of the City, and other types of insurance policies written by all companies doing business in the State of Georgia. Insurance Premium Taxes are collected by the Georgia Commissioner of Insurance and distributed to municipalities based on premiums allocated on a population ratio formula (population of Winder/population of all other municipalities in Georgia). The tax is distributed in a lump sum payment each fall.

The current rates are 1% on gross direct premiums for life, accident, and sickness policies, and 2.5% on gross premiums of all other types of insurance. The taxes are distributed from the state to local governments based on current census data. Official census data is updated every ten years. Unless the

State changes the tax system, this tax will remain flat until the next official census, only changing slightly due to growth in the industry.

This category represents 8.4% of total general fund revenues. The revenue projection FY2023 represents a growth of 8.3% over the FY2022 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2023.

### **ELECTRIC FRANCHISE FEES**

Franchise fees are implemented as part of a service agreement executed between the City and a utility company that grants the company usage of the City's rights-of-way. The fees are intended to reimburse the City for the use and maintenance of the right-of-way. Traditionally, the fees are also viewed as compensation for the awarding by local governments of exclusive rights to specific public utility companies to provide service in specific areas.

The City currently collects electric franchise fees from two electricity providers: Georgia Power and Jackson EMC. Georgia Power and Jackson EMC remit their payments annually.

This category represents 5.5% of total general fund revenues. The current electric franchise fee rate is 4% of total electricity sales receipts. The revenue projection FY2023 represents an increase of 18% over the FY2022 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2023.

### **MOTOR VEHICLE TAG COLLECTION**

The Motor Vehicle TAVT (or "Title Ad Valorem Tax") is an ad valorem tax on motor vehicles that became effective March 1, 2013. The TAVT replaces the former motor vehicle "birthday tax" with a one-time tax imposed on the fair market for the vehicle at the time of sale.

The Motor Vehicle TAVT is calculated by multiplying the fair market value of the purchased vehicle by the rate set by the Department of Revenue. The current rate is 7% of fair market value. The rate may be adjusted by the Department of Revenue, but it is statutorily capped at 9%.

This category represents 4.1% of total general fund revenues. The revenue projection FY2023 represents an increase of 56.2% over the FY2022 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2023. The City projects additional revenues as taxpayers move away from the "birthday" tax and more new vehicles are purchased providing TAVT revenue.

### **BUILDING PERMITS**

All construction activities within the City of Winder must be permitted through the Community Development Department. This ensures that all construction is done in accordance with the codes set forth by the City of Winder, Barrow County, and the State of Georgia. City Council adopts a schedule of fees establishing the various permitting fees.

This category represents 3.9% of total general fund revenue. The revenue projection FY2023 represents an increase of 106.5% over the FY2022 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2023. The City projects growth in FY2023 related to new developments in the City.

### **INTANGIBLE TAX**

The Intangible Tax is assessed on the amount financed, if the underlying instrument is a long-term note secured by real estate. Pursuant to Georgia Code 48-6-61, the State of Georgia Intangibles Tax is imposed at a rate of \$1.50 per five hundred, or \$3.00 per thousand) based upon the amount of the loan.

This category represents 2.7% of total general fund revenue. The revenue projection FY2023 represents an increase of 88.8% over the FY2022 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2023.

### **ALCOHOLIC BEVERAGE EXCISE TAXES**

The Alcoholic Beverage Excise Tax is an excise tax imposed on distribution of distilled spirits, malt beverages, and wine for the purpose of generating revenue for city operations. Taxes are also imposed on the sale of distilled spirits by the drink.

Alcoholic Beverage Taxes are adopted by the City Council as part of the Schedule of Fees and are paid monthly to the City by applicable businesses.

This category represents 2.2% of total general fund revenues. Fees applicable are established by resolution of Mayor and City Council. The revenue projection FY2023 is based on a review of historical actuals and projected total receipts for FY2023.

### **FINES & FORFEITURES**

Revenues in this category consist of fines and forfeitures imposed by the City's Police Department. This category represents 1.9% of total general fund revenues. The revenue projection FY2023 represents a decrease of 25% over the FY2022 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2023.

### **GENERAL BUSINESS LICENSE**

This category includes revenues from business and financial institutions occupational licenses and excise taxes on insurance premiums written by insurance companies conducting businesses within the City. This category represents 1.4% of total general fund revenues. The revenue projection FY2023 is based on a review of historical actuals and projected total receipts for FY2023.

**GENERAL FUND REVENUE DETAILS**

Revenue	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
Real & Personal Property Taxes	\$1,365,750	\$1,477,234	\$2,962,600	3,500,000
Street Lighting Assessment	349,578	337,391	-	-
Library Assessment	242,932	249,578	-	-
Motor Vehicle TAVT	325,119	710,446	400,000	625,000
Intangible Tax	209,183	317,938	225,000	425,000
Franchise taxes - Electric	720,883	728,859	720,000	850,000
Franchise tax - Cable	141,247	254,801	155,000	130,000
Franchise tax - Telephone	55,740	51,868	50,000	50,000
Local Option Sales Tax	2,694,601	3,335,470	3,100,000	3,200,000
Liquor Excise Tax	87,954	103,585	85,000	85,000
Beer & Wine Excise Tax	297,694	317,677	350,000	350,000
Liquor by the Drink Tax	33,047	56,910	35,000	50,000
Energy Tax	58,536	56,743	60,000	60,000
General Business License	231,562	198,158	225,000	225,000
Insurance Premium Tax	1,094,742	1,154,799	1,200,000	1,300,000
Financial Institutions Tax	-	36,516	-	40,000
Alcoholic Beverages Licenses	107,884	127,765	110,000	50,000
Buildings and Signs	-	-	-	15,000
Zoning and Land Use	-	-	-	35,000
Plan & Development Fees	4,742	1,871	3,500	-
Certificate of Occupancy	3,875	7,550	-	-
Sign Permit	-	-	-	2,000
Other Non-Business Licenses and Permits	-	-	-	15,000
Regulatory Fees	17,720	19,380	20,000	20,000
Inspections	270	-	-	5,000
Building Permits	145,334	235,981	290,500	600,000
Trade Permit (Plumbing/Gas/AC/Boiler/Elevator)	-	-	-	10,000
Electrical Permits	11,430	21,281	-	10,000
Business License Penalty	450	1,034	-	-
Federal Government Grants	-	938,960	-	-
State Government Grants	-	751,318	-	-
Intergovernmental	-	2,415	-	-
Court Fees	46,771	31,497	50,000	50,000
Court Technology Fines	15,448	13,076	20,000	20,000
Probation Fees	31,953	16,628	30,000	20,000
Other Fees	993	16,059	-	5,000
Other Permits & Fees	6,975	7,100	6,000	10,000
Indirect Cost Allocations	317,013	140,200	-	-
Indirect Cost Allocations	909,002	563,500	-	-
Indirect Cost Allocations	650,218	384,600	-	-

Indirect Cost Allocations	584,290	305,900	-	-
Indirect Cost Allocations	187,753	88,800	-	-
Indirect Cost Allocations	186,046	1,018,800	-	-
Indirect Cost Allocations	15,389	9,800	-	-
Indirect Cost Alloc. to Water Fund for G&A		-	1,131,200	1,649,800
Indirect Cost Alloc. to EPS Fund for G&A		-	89,300	115,300
Indirect Cost Alloc. to Gas Fund for G&A		-	682,700	1,169,300
Indirect Cost Alloc. to Solid Waste Fund for G&A		-	94,900	194,600
Indirect Cost Alloc. to Special Facilities Fund for G&A		-	25,300	-
Indirect Cost Alloc. to Golf Fund for G&A		-	116,700	171,600
Sale of Maps and Publications	-	-	1,000	-
Police Reports	9,891	10,303	10,000	10,000
Special Fire Services	430	80	30,000	-
Street Department Recycling	912	-	-	-
Background Checks	600	1,300	500	-
Other Charges for Services	120	-	-	-
Cemetery Fees	18,500	-	16,000	-
Bad Check Fees	30	-	-	-
Credit Card Convenience Fees	35,644	58,945	50,000	30,000
Fines & Forfeitures	338,375	261,075	400,000	300,000
Fines & Forfeitures-Commercial	820	480	500	-
Fines - Speeding	9,795	26,282	20,000	18,000
Interest Revenues	113,037	24,852	25,000	12,000
Police Contributions	21,159	65	-	-
Fire Contributions	539	500	-	-
Fire Vending Revenue	189	896	-	-
Rents	91,482	91,482	90,000	85,000
Reimb. for Damaged Property	78,554	18,512	10,000	10,000
Other Revenues	42,754	120,450	10,000	26,000
<b>Total Revenues</b>	<b>\$11,914,952</b>	<b>\$14,706,706</b>	<b>\$12,900,700</b>	<b>\$15,548,600</b>

**GENERAL FUND EXPENDITURE SUMMARY**

	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
Legislative	\$584,663	\$612,994	\$949,040	\$473,438
General Administration	904,596	966,470	1,444,600	1,429,707
Financial Administration	642,995	651,012	718,600	831,025
Technology Services	640,367	533,261	567,400	1,006,136
Geographic Information Systems	195,633	192,696	263,100	327,139
Human Resources	183,491	283,617	302,000	297,253
General Government Buildings/Facilities	-	-	-	583,430
General Administration Fees	15,389	16,230	16,000	-
Municipal Court	194,185	143,122	228,800	183,104
Probation	109,835	99,258	106,400	113,087
Police	4,507,324	3,888,304	5,188,700	5,214,718
Fire	3,879,337	3,351,077	4,015,100	4,175,095
Public Works	3,114,670	3,808,779	2,626,400	1,701,239
Parks	-	-	-	404,170
GICH	-	-	1,400	1,400
Planning, Licensing, and Permitting	452,644	492,032	1,079,200	1,508,193
Code Enforcement	169,645	156,918	249,100	235,583
Economic Development	27,783	104,918	287,800	-
Debt Service	56,252	56,251	-	-
<b>Total General Fund Expenditures</b>	<b>\$15,678,809</b>	<b>\$15,356,939</b>	<b>\$18,043,640</b>	<b>\$18,484,717</b>

## General Service Pay Grades

Pay Grades are based on employees assigned a full-time standard 2,080-hour annual work schedule.

- Listed below is the hourly rate and the approximate (*actual pay may vary due to rounding*) annual salary based on working 2,080 hours over a 52-week period. Pay grades do not include any overtime, call back, or other pay incentives.
- Pay Grades are subject to change based on City review and City council approval.

### Pay Grades (effective 7/1/2022)

Pay Grade	Min	25 <sup>th</sup>	50 <sup>th</sup>	75 <sup>th</sup>	Max
<b>27</b>	\$46.13	\$52.57	\$59.00	\$65.44	\$71.87
	\$95,950	\$109,346	\$122,720	\$136,115	\$149,490
<b>26</b>	\$42.71	\$48.67	\$54.63	\$60.58	\$66.54
	\$88,837	\$101,234	\$113,630	\$126,006	\$138,403
<b>25</b>	\$39.56	\$45.07	\$50.59	\$56.10	\$61.61
	\$82,285	\$93,746	\$105,227	\$116,688	\$128,149
<b>24</b>	\$36.63	\$41.73	\$46.83	\$51.94	\$57.05
	\$76,190	\$86,798	\$97,406	\$108,035	\$118,664
<b>23</b>	\$33.91	\$38.64	\$43.37	\$48.09	\$52.83
	\$70,533	\$80,371	\$90,210	\$100,027	\$109,886
<b>22</b>	\$31.40	\$35.77	\$40.16	\$44.53	\$48.92
	\$65,312	\$74,402	\$83,533	\$92,622	\$101,754
<b>21</b>	\$29.07	\$33.13	\$37.18	\$41.24	\$45.29
	\$60,466	\$68,910	\$77,334	\$85,779	\$94,203
<b>20</b>	\$26.91	\$30.68	\$34.43	\$38.18	\$41.93
	\$55,973	\$63,814	\$71,614	\$79,414	\$87,214
<b>19</b>	\$24.92	\$28.40	\$31.86	\$35.35	\$38.83
	\$51,834	\$59,072	\$66,269	\$73,528	\$80,766
<b>18</b>	\$23.08	\$26.30	\$29.51	\$32.73	\$35.95
	\$48,006	\$54,704	\$61,381	\$68,078	\$74,776
<b>17</b>	\$21.37	\$24.35	\$27.33	\$30.31	\$33.29
	\$44,450	\$50,648	\$56,846	\$63,045	\$69,243
<b>16</b>	\$19.78	\$22.54	\$25.31	\$28.06	\$30.82
	\$41,142	\$46,883	\$52,645	\$58,365	\$64,106
<b>15</b>	\$18.32	\$20.88	\$23.42	\$25.99	\$28.54
	\$38,106	\$43,430	\$48,714	\$54,059	\$59,363
<b>14</b>	\$16.96	\$19.33	\$21.69	\$24.06	\$26.42
	\$35,277	\$40,206	\$45,115	\$50,045	\$54,954
<b>13</b>	\$15.71	\$17.90	\$20.09	\$22.27	\$24.46
	\$32,677	\$37,232	\$41,787	\$46,322	\$50,877
<b>12</b>	\$14.54	\$16.56	\$18.61	\$20.63	\$22.65
	\$30,243	\$34,445	\$38,709	\$42,910	\$47,112

## Law Enforcement Pay Grades

Law Enforcement Pay Grades are based on employees assigned a full-time standard 2,184-hour annual work schedule.

- Listed below is the hourly rate and the approximate (*actual pay may vary due to rounding*) annual salary based on working 2,184 hours over a 52-week period. Pay grades do not include any overtime, call back, or other pay incentives.
- Pay Grades are subject to change, based on City review and City council approval.

### Pay Grades (effective 7/1/2022)

Pay Grade	Min	25 <sup>th</sup>	50 <sup>th</sup>	75 <sup>th</sup>	Max
<b>PD 13</b>	\$42.84	\$48.48	\$54.13	\$59.76	\$65.40
	\$89,107	\$100,838	\$112,590	\$124,301	\$136,032
<b>PD 12</b>	\$38.84	\$43.92	\$49.01	\$54.09	\$59.17
	\$80,787	\$91,354	\$101,941	\$112,507	\$123,074
<b>PD 11</b>	\$35.22	\$39.81	\$44.38	\$48.97	\$53.54
	\$73,258	\$82,805	\$92,310	\$101,858	\$111,363
<b>PD 10</b>	\$31.97	\$36.10	\$40.22	\$44.35	\$48.47
	\$69,822	\$78,842	\$87,840	\$96,860	\$105,858
<b>PD 8</b>	\$29.09	\$32.79	\$36.51	\$40.20	\$43.92
	\$63,533	\$71,623	\$79,739	\$87,805	\$95,920
<b>PD 7</b>	\$26.71	\$29.30	\$32.59	\$35.88	\$39.17
	\$58,329	\$63,991	\$71,177	\$78,362	\$85,547
<b>PD 6</b>	\$25.68	\$28.91	\$32.14	\$35.35	\$38.59
	\$56,085	\$63,136	\$70,187	\$77,213	\$84,288
<b>PD 5</b>	\$24.96	\$28.07	\$31.18	\$34.29	\$37.40
	\$54,513	\$61,314	\$68,089	\$74,890	\$81,692
<b>PD 4</b>	\$24.00	\$26.96	\$29.94	\$32.90	\$35.87
	\$52,416	\$58,888	\$65,387	\$71,860	\$78,332

### Education Incentives

	AA Degree	BS Degree	Bilingual
<b>Annual</b>	\$ 3,120	\$ 4,680	\$ 3,120

#### NOTE:

- Pay Grades - PD 11, PD 12, and PD 13 are salaried positions.
- Pay Grades - PD 10, PD 11, PD 12, and PD 13 are not eligible for education incentives.



## Fire Department Pay Grades

Fire Department Pay Grades are based on employees assigned a full-time standard 2,912-hour annual work schedule.

- Listed is the hourly rate and the approximate (actual pay may vary due to rounding) annual salary based on working 2,912 hours over a 52-week period. A full-time standard annual work schedule includes 2,756 regular hours and 156 overtime hours. Pay grades do not include any call back, or other pay incentives.
- Pay Grades are subject to change, based on City review and City Council approval.

### Pay Grades (effective 7/1/2022)

Pay Grade	Min	25 <sup>th</sup>	50 <sup>th</sup>	75 <sup>th</sup>	Max
<b>FD 40</b>	\$38.70	\$43.76	\$48.82	\$53.89	\$58.95
	\$80,496	\$91,021	\$101,546	\$112,091	\$122,616
<b>FD 39</b>	\$32.03	\$36.14	\$40.27	\$44.39	\$48.52
	\$66,622	\$75,171	\$83,762	\$92,331	\$100,922
<b>FD 38</b>	\$24.50	\$27.58	\$30.67	\$33.75	\$36.83
	\$71,344	\$80,313	\$89,311	\$98,280	\$107,249
<b>FD 37</b>	\$21.46	\$24.12	\$26.77	\$29.44	\$32.09
	\$44,637	\$50,170	\$55,682	\$61,235	\$66,747
<b>FD 36</b>	\$20.05	\$22.51	\$24.96	\$27.42	\$29.89
	\$51,809	\$58,166	\$64,497	\$70,853	\$77,236
<b>FD 34</b>	\$17.89	\$20.04	\$22.20	\$24.35	\$26.51
	\$52,096	\$58,356	\$64,646	\$70,907	\$77,197
<b>FD 32</b>	\$16.95	\$18.96	\$20.99	\$23.01	\$25.04
	\$49,358	\$55,212	\$61,123	\$67,005	\$72,916
<b>FD 31</b>	\$16.00	\$17.88	\$19.77	\$21.66	\$23.56
	\$46,592	\$52,067	\$57,570	\$63,074	\$68,607
<b>FD 30</b>	\$15.11	\$16.87	\$18.64	\$20.42	\$22.18
	\$44,000	\$49,125	\$54,280	\$59,463	\$64,588
<b>FD 20</b>	\$12.35	\$0.00	\$0.00	\$0.00	\$0.00
	\$35,963				

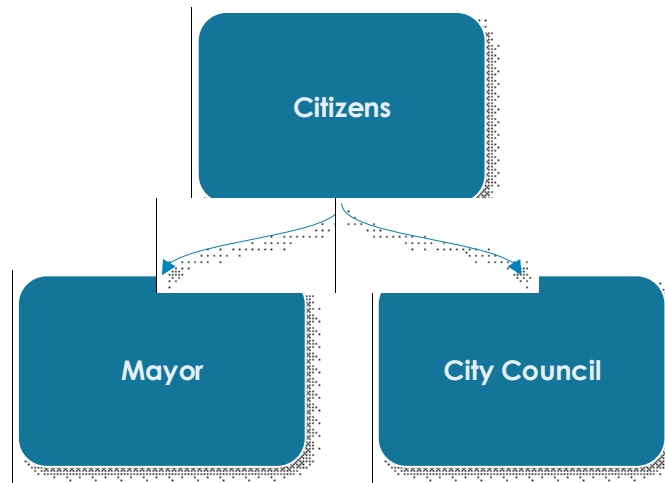
### Education Incentives

	AA Degree	BS Degree
<b>Annual</b>	\$ 3,120.00	\$ 4,680.00

### PAY GRADES FD 39 AND FD 40:

- Listed is the hourly rate and the approximate (actual pay may vary due to rounding) annual salary based on working 2,080 hours over a 52-week period.
- Salaried positions are not eligible for education incentives and overtime.

## Legislative (100-1100)



### **STATEMENT OF PURPOSE**

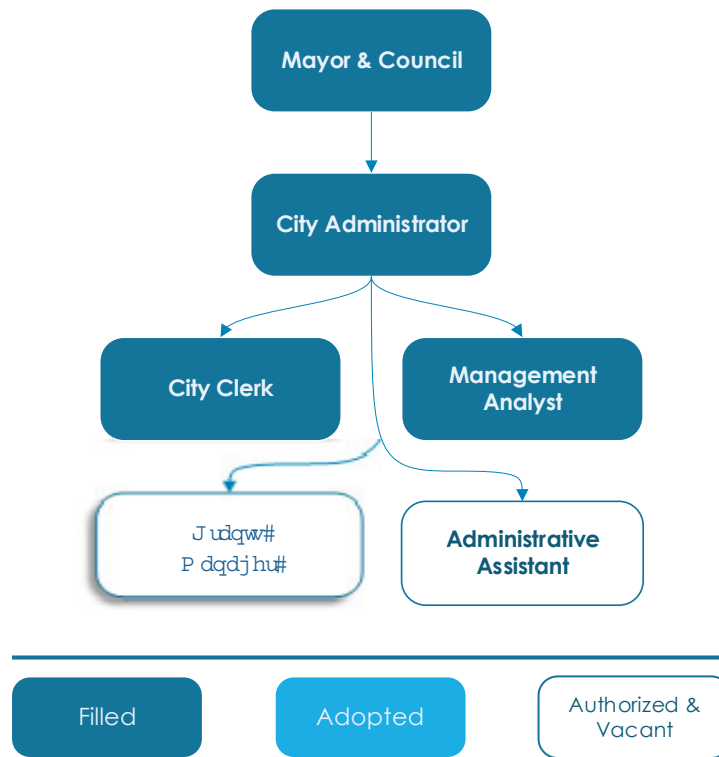
The City of Winder, incorporated in 1894, operates under a Mayor-Council form of government. The legislative section includes the expenditures directly related to the Mayor and Council including such items as salary and benefits, costs of meetings and related expenditures together with those funds designated for the support of other organizations. The elected Mayor is the Chief Operating Officer, as well as the Chief Executive Officer of the City. 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.



**EXPENDITURE DETAILS**

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5111000	<b>Regular Salaries</b>	\$57,000	\$57,000	\$57,000	\$57,000
5121000	<b>Group Insurance</b>	97,877	98,843	98,100	67,667
5121100	<b>Retiree Insurance (OPEB)</b>	42,397	36,988	58,300	0
5122000	<b>Social Security (FICA)</b>	3,518	3,527	3,500	3,534
5123000	<b>Medicare</b>	823	825	900	827
5128000	<b>Other Employee Benefits</b>	84,345	0	86,400	93,210
5212000	<b>Professional</b>	1,000	8,288	24,000	
5213000	<b>Technical</b>	14,055	7,027	7,300	7,300
5232000	<b>Communications</b>	4,193	3,241	4,500	4,500
5233000	<b>Advertising</b>	74	0	500	500
5234000	<b>Printing &amp; Binding</b>	0	0	4,000	500
5235000	<b>Travel</b>	-4	6,349	16,500	10,000
5236000	<b>Dues &amp; Fees</b>	5,080	5,000	7,000	7,000
5237000	<b>Education &amp; Training</b>	-265	3,665	6,200	4,000
5311000	<b>General Supplies</b>	1,159	77	2,500	1,000
5313000	<b>Food &amp; Meals</b>	2,911	1,108	6,400	6,400
5314000	<b>Books &amp; Publications</b>	0	79	200	
5316000	<b>Small Tools &amp; Equipment</b>	1,544	0	0	
5316300	<b>Technology Equipment</b>	10	0	3,600	3,600
5317200	<b>Uniforms</b>	91	0	1,400	1,400
5720000	<b>Public Relations</b>	1,205	225	5,000	5,000
5720300	<b>Contributions To Dda</b>	0	0	505,800	150,000
5720400	<b>Contributions To Library</b>	227,651	200,000	0	
5720500	<b>Contributions To Fort Yargo</b>	40,000	40,000	50,000	50,000
		<b>\$584,664</b>	<b>\$472,240</b>	<b>\$949,100</b>	<b>\$473,438</b>

## Administration (100-1500)



### 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 recording and maintaining the City's records.

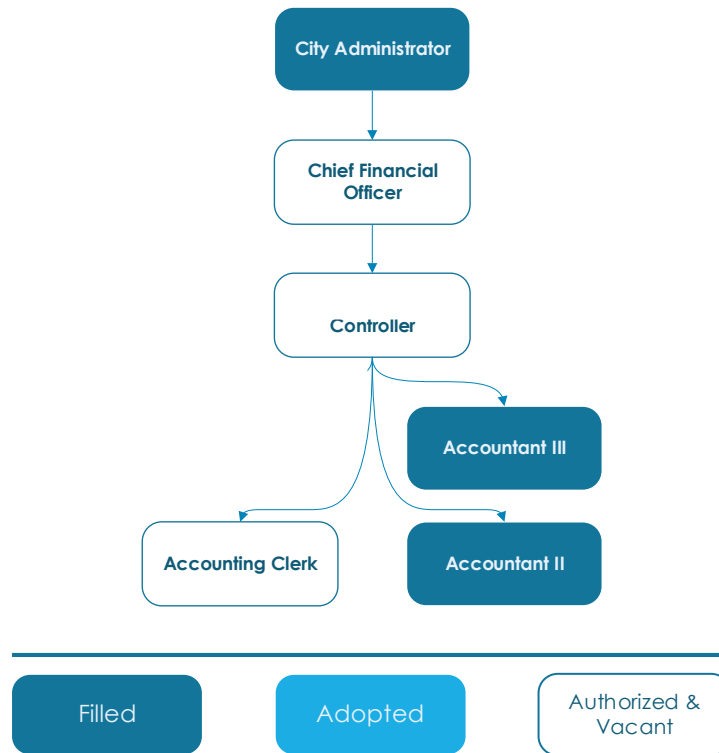
### GOALS & OBJECTIVES

1. Guide implementation of City Council policies.
2. Work on public policy issues that impact the City at regional, state, and federal levels.
3. Support a work environment that promotes a high-performance organization, customer service and fully utilizes the talents of the City staff by reinforcing their knowledge, competence, and creativity.
4. Properly organize and archive City Council meetings and City records in conformity with State law and best practices.

**EXPENDITURE DETAILS**

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5111000	<b>Regular Salaries</b>	\$200,191	\$201,164	\$334,400	\$345,615
5113000	<b>Overtime</b>	242	1,075	7,900	5,545
5114000	<b>Vacation</b>	13,978	3,523	16,000	11,507
5115000	<b>Holiday</b>	6,570	7,521	10,900	12,576
5121000	<b>Group Insurance</b>	19,451	23,872	76,200	78,385
5121500	<b>Insurance Over/Short</b>	-2,249	-7,762	0	0
5122000	<b>Social Security (FICA)</b>	13,031	13,096	22,800	23,240
5123000	<b>Medicare</b>	3,165	3,063	5,400	5,435
5128000	<b>Other Employee Benefits</b>	7,795	4,693	9,700	21,388
5212000	<b>Professional</b>	92,855	151,433	270,400	291,816
5212100	<b>Management Consulting</b>	0	-18,047	3,000	0
5213000	<b>Technical</b>	256	240	0	0
5221000	<b>Cleaning Services</b>	1,344	1,380	1,000	0
5222200	<b>Building Maintenance</b>	32,157	0	54,400	0
5222600	<b>Equipment Repairs &amp; Maintenance</b>	44	0	500	0
5223200	<b>Rental Of Equipment</b>	4,111	3,471	5,500	3,000
5231000	<b>Ins, Other Than Emp Benefit</b>	383,652	410,037	408,100	485,000
5231100	<b>Claims</b>	0	-431	15,000	0
5232000	<b>Communications</b>	85,800	52,949	86,800	86,000
5233000	<b>Advertising</b>	235	0	2,000	2,000
5234000	<b>Printing &amp; Binding</b>	0	0	1,000	1,000
5235000	<b>Travel</b>	830	3,954	9,000	5,000
5236000	<b>Dues &amp; Fees</b>	23,089	29,691	20,100	20,100
5237000	<b>Education &amp; Training</b>	2,220	9,096	44,100	12,000
5311000	<b>General Supplies</b>	4,954	7,856	13,800	5,000
5312700	<b>Gasoline</b>	116	25	300	300
5313000	<b>Food &amp; Meals</b>	2,245	2,224	10,300	5,000
5314000	<b>Books &amp; Publications</b>	0	152	2,000	1,000
5316000	<b>Small Tools &amp; Equipment</b>	59	0	2,700	0
5316300	<b>Technology Equipment</b>	7,294	1,913	8,000	8,000
5317200	<b>Uniforms</b>	261	16	800	800
5720000	<b>Public Relations</b>	898	0	2,500	0
	<b>Total Administration</b>	<b>\$904,596</b>	<b>\$906,205</b>	<b>\$1,444,600</b>	<b>\$1,429,707</b>

## Finance (100-1510)



### 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, investing and reporting cash, managing debt, paying invoices, executing payroll, billing receivables, and collections (utilities, business licenses, taxes, hotel/motel taxes, miscellaneous).

### GOALS & OBJECTIVES

1. Prepare the FY 2022 Annual Financial Report.
2. Prepare the FY 2023-2024 adopted budget document in a format that qualifies for submittal to the GFOA Distinguished Budget Presentation Award program.
3. Provide timely monthly financial information to the City Council, City Administrator, and Department Heads as a tool for responsible decisions.

**EXPENDITURE DETAILS**

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5111000	<b>Regular Salaries</b>	\$287,761	\$261,406	\$303,900	\$378,736
5114000	<b>Vacation</b>	13,879	16,470	13,300	10,547
5115000	<b>Holiday</b>	12,151	11,045	11,400	13,598
5121000	<b>Group Insurance</b>	44,848	44,457	54,500	91,831
5122000	<b>Social Security (FICA)</b>	18,405	17,805	20,400	24,356
5123000	<b>Medicare</b>	4,305	4,164	4,700	5,696
5128000	<b>Other Employee Benefits</b>	33,754	0	37,300	12,611
5212000	<b>Professional</b>	48,670	49,330	74,000	87,500
5213000	<b>Technical</b>	4,263	4,125	4,500	0
5221000	<b>Cleaning</b>	0	0	0	0
5223200	<b>Rental Of Equipment</b>	0	220	3,400	3,000
5232000	<b>Communications</b>	486	456	1,300	1,100
5233000	<b>Advertising</b>	448	434	900	1,250
5234000	<b>Printing &amp; Binding</b>	720	0	500	500
5235000	<b>Travel</b>	1,579	0	5,100	4,330
5236000	<b>Dues &amp; Fees</b>	161,506	198,168	163,800	160,670
5237000	<b>Education &amp; Training</b>	2,539	1,997	8,000	16,600
5311000	<b>General Supplies</b>	4,120	5,342	4,000	8,700
5313000	<b>Food &amp; Meals</b>	374	0	2,200	2,150
5314000	<b>Books &amp; Publications</b>	0	159	200	200
5316000	<b>Small Tools &amp; Equipment</b>	0	20,461	0	2,500
5316300	<b>Technology Equipment</b>	2,564	486	4,400	4,400
5317200	<b>Uniforms</b>	623	0	800	750
	<b>Total Finance</b>	<b>\$642,995</b>	<b>\$636,524</b>	<b>\$718,600</b>	<b>\$831,025</b>

## Technology Services (100-1535)



### STATEMENT OF PURPOSE

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

### GOALS & OBJECTIVES

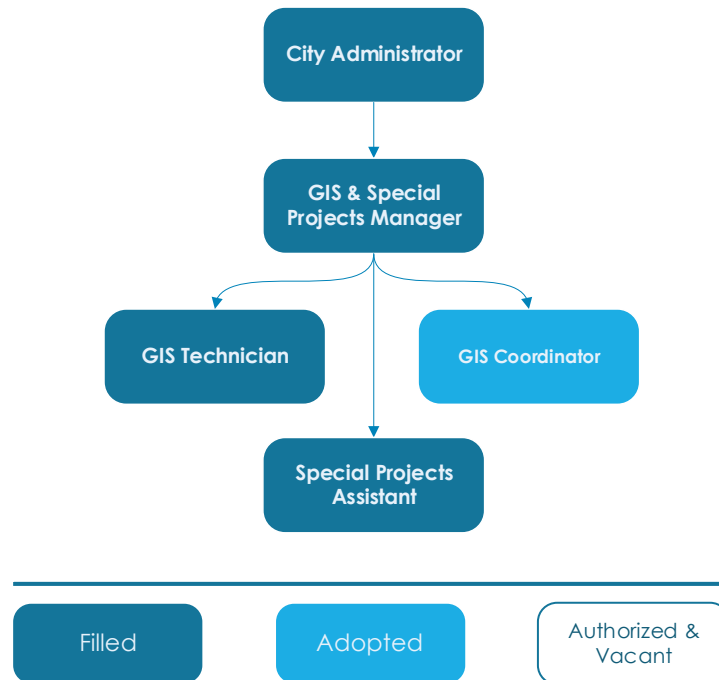
1. Utilize current and emerging technologies to reduce costs and improve efficiencies and services wherever possible.
2. Oversee installation and implementation of new systems and technologies City wide.
3. Maintain accurate current inventory of hardware, software, and network systems City wide.
4. Develop and test business continuity and disaster recovery plans for City information systems.
5. Facilitate internal and external communications to better inform and serve the needs of Winder citizens.
6. Maintain all public communication platforms (website, social media, etc.) to increase their ability to deliver timely and accurate information and services to the public while reducing costs to the City.



**EXPENDITURE DETAILS**

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5111000	<b>Regular Salaries</b>	\$142,120	\$107,864	\$164,100	\$348,548
5113000	<b>Overtime</b>	2,039	2,787	9,500	19,541
5114000	<b>Vacation</b>	2,718	11,951	8,300	8,475
5115000	<b>Holiday</b>	5,736	3,491	6,200	12,722
5121000	<b>Group Insurance</b>	22,482	16,866	43,400	62,490
5122000	<b>Social Security (FICA)</b>	8,937	7,873	11,700	23,998
5123000	<b>Medicare</b>	2,090	1,841	2,700	5,612
5128000	<b>Other Employee Benefits</b>	11,693	0	14,500	29,950
5212000	<b>Professional</b>	52,921	62,005	48,900	140,000
5213000	<b>Technical</b>	299,130	263,659	182,700	200,000
5222000	<b>General Repairs &amp; Maintenance</b>	0	0	0	0
5222500	<b>Vehicle Repairs &amp; Maintenance</b>	44	275	2,000	2,000
5222600	<b>Equipment Repairs &amp; Maintenance</b>	0	0	0	250
5232000	<b>Communications</b>	8,079	6,468	12,000	12,000
5235000	<b>Travel</b>	1,699	201	5,900	6,800
5236000	<b>Dues &amp; Fees</b>	1,000	1,004	3,100	3,100
5237000	<b>Education &amp; Training</b>	5,849	1,680	3,600	16,000
5311000	<b>General Supplies</b>	399	878	2,000	2,000
5312700	<b>Gasoline</b>	110	45	300	300
5313000	<b>Food &amp; Meals</b>	307	0	3,000	3,000
5314000	<b>Books &amp; Publications</b>	0	0	0	500
5316000	<b>Small Tools &amp; Equipment</b>	99	0	3,000	48,000
5316300	<b>Technology Equipment</b>	33,800	17,172	40,000	40,000
5317200	<b>Uniforms</b>	331	188	500	850
5424000	<b>Computers</b>	38,783	0	0	20,000
	<b>Total Technology Services</b>	<b>\$640,367</b>	<b>\$506,248</b>	<b>\$567,400</b>	<b>\$1,006,136</b>

## Geographic Information Systems (GIS) (100-1536)



### STATEMENT OF PURPOSE

To work in partnership with city departments to provide accurate, consistent, accessible, affordable, and comprehensive GIS data, infrastructure, and services to support the unique needs of the City of Winder and the citizens we serve.

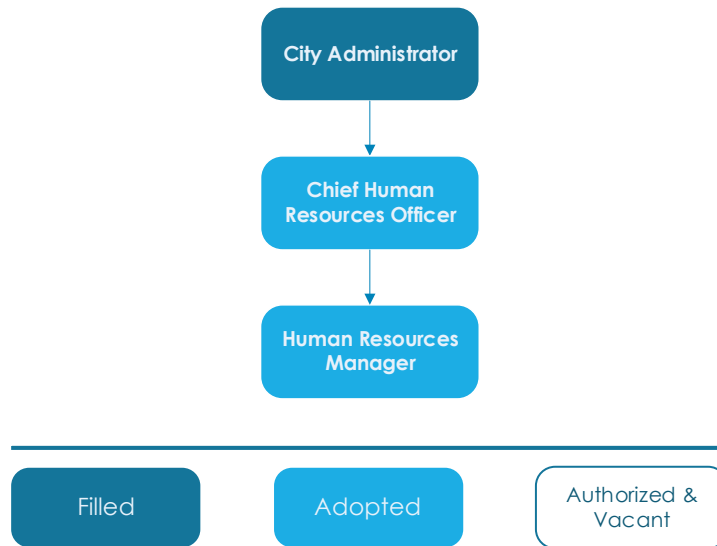
### PROGRAM OBJECTIVES

1. Develop mutually accepted standards, policies, and business practices.
2. Communicate the value of GIS to City departments and agencies.
3. Encourage collaborative GIS efforts among internal and external organizations
4. Increase efficiencies and effectiveness of spatial data and GIS applications
5. Create, collect, maintain, and distribute high quality, up-to-date, and complete geospatial data.
6. Integrate GIS technologies into City business operations.
7. Increase ability of city departments to meet their business needs.
8. Ensure that the City's GIS system and data are available for day-to-day purposes.
9. Cultivate the advanced analytical use of GIS.
10. Raise the awareness of GIS.
11. Support emergency planning, response, and recovery.
12. Support land use planning and zoning decisions.

**EXPENDITURE DETAILS**

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5111000	<b>Regular Salaries</b>	\$86,714	\$89,576	\$108,000	\$123,294
5113000	<b>Overtime</b>	436	267	3,100	496
5114000	<b>Vacation</b>	3,613	5,829	8,800	4,316
5115000	<b>Holiday</b>	3,690	3,855	4,200	7,873
5121000	<b>Group Insurance</b>	25,301	23,785	23,300	31,312
5122000	<b>Social Security (FICA)</b>	5,557	5,956	7,700	8,328
5123000	<b>Medicare</b>	1,300	1,393	1,800	1,948
5128000	<b>Other Employee Benefits</b>	36,326	0	35,900	45,922
5213000	<b>Technical</b>	0	0	24,600	35,000
5222500	<b>Vehicle Repairs &amp; Maintenance</b>	2,012	1,322	2,500	2,900
5222600	<b>Equipment Repairs &amp; Maintenance</b>	150	240	1,500	1,700
5223200	<b>Rental Of Equipment</b>	3,734	3,598	3,900	4,500
5232000	<b>Communications</b>	2,925	4,258	3,300	4,600
5233000	<b>Advertising</b>	0	0	700	800
5234000	<b>Printing &amp; Binding</b>	0	0	200	250
5235000	<b>Travel</b>	0	0	500	600
5236000	<b>Dues &amp; Fees</b>	451	2,077	3,900	5,700
5237000	<b>Education &amp; Training</b>	0	0	12,000	14,000
5311000	<b>General Supplies</b>	4,034	1,052	8,500	9,800
5312700	<b>Gasoline</b>	1,731	1,933	2,100	4,000
5313000	<b>Food &amp; Meals</b>	0	44	600	700
5314000	<b>Books &amp; Publications</b>	0	0	200	200
5316300	<b>Technology Equipment</b>	6,944	1,748	5,000	5,800
5317200	<b>Uniforms</b>	640	43	800	1,100
5421000	<b>Machinery &amp; Equipment</b>	10,075	9,606	0	12,000
	<b>Total GIS</b>	<b>\$195,632</b>	<b>\$156,581</b>	<b>\$263,100</b>	<b>\$327,139</b>

## Human Resources (100-1540)



### **STATEMENT OF PURPOSE**

The Human Resource Department's purpose is to establish, develop, maintain, and communicate City policies, while maintaining and recommending fair employment and equal opportunity standards pursuant to State and Federal Laws. To assist in the recruitment and acquisition of talent; and represent, help, advise, and consult with City employees, while simultaneously keeping the overall best interests of the City of Winder in mind.

### **PROGRAM OBJECTIVES**

1. To help maintain an employee base of qualified, committed public servants, while assisting in providing and improving the work environment and to encourage positive employee relations and open communication.
2. To promote wellness and wise health choices to employees in efforts to control health care costs.
3. To provide training to employees and supervisory staff on human resource related topics.
4. To continue to improve human resource topics, such as recruitment and selection, salary administration, insurance and benefits, workers compensation, personnel records and transactions, safety and wellness, grievance processing, leave programs, orientation and development, training and other related employee and labor relations functions.

**EXPENDITURE DETAILS**

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5111000	<b>Regular Salaries</b>	\$101,902	\$109,525	\$119,100	\$143,786
5113000	<b>Overtime</b>	8	189	800	2,206
5114000	<b>Vacation</b>	2,328	5,261	7,600	9,127
5115000	<b>Holiday</b>	4,165	4,403	4,600	5,266
5121000	<b>Group Insurance</b>	37,638	23,381	44,600	31,453
5121100	<b>Retiree Insurance (OPEB)</b>	81,800	81,972	81,800	1,000
5121500	<b>Insurance Over/Short</b>	5,875	2,378	0	0
5122000	<b>Social Security (FICA)</b>	5,866	6,626	8,200	9,432
5123000	<b>Medicare</b>	1,372	1,550	2,000	2,206
5124000	<b>Retirement Contribution-DB</b>	1,096,701	956,599	1,044,000	0
5124100	<b>Retirement Contribution - DC</b>	216,641	244,954	359,700	5,556
5125000	<b>Tuition Reimbursement</b>	11,472	6,812	16,000	15,000
5126000	<b>Unemployment Insurance</b>	45	3,984	20,000	127
5127000	<b>Workers' Compensation</b>	191,305	165,754	205,000	1,483
5128000	<b>Other Employee Benefits</b>	-1,608,547	1,845	-1,679,400	85
5129100	<b>Employee Physicals</b>	11,712	14,608	9,600	127
5212000	<b>Professional</b>	3,997	37,784	22,100	40,000
5213000	<b>Technical</b>	0	4,419	100	300
5221000	<b>Cleaning Services</b>	0	0	0	100
5232000	<b>Communications</b>	207	731	1,300	2,000
5233000	<b>Advertising</b>	214	1,278	8,000	2,000
5234000	<b>Printing &amp; Binding</b>	0	0	500	0
5235000	<b>Travel</b>	152	37	2,500	2,500
5236000	<b>Dues &amp; Fees</b>	1,739	3,015	4,500	4,000
5237000	<b>Education &amp; Training</b>	2,368	1,538	7,000	7,000
5311000	<b>General Supplies</b>	1,667	1,060	2,500	5,500
5313000	<b>Food &amp; Meals</b>	1,614	738	3,600	2,000
5314000	<b>Books &amp; Publications</b>	60	0	1,000	0
5316000	<b>Small Tools &amp; Equipment</b>	0	0	2,000	0
5316300	<b>Technology Equipment</b>	4,042	4,384	3,000	4,500
5317000	<b>Other Supplies</b>	7,150	1,189	0	100
5317200	<b>Uniforms</b>	0	101	300	100
5720000	<b>Public Relations</b>	0	266	0	300
	<b>Total Human Resources</b>	<b>\$183,492</b>	<b>\$1,686,381</b>	<b>\$302,000</b>	<b>\$297,253</b>

## General Government Buildings/Facilities (100-1565)

### STATEMENT OF PURPOSE

The General Government Buildings/Facilities Department's purpose is to maintain the safety and preservation of City facilities and the general maintenance related to that function.

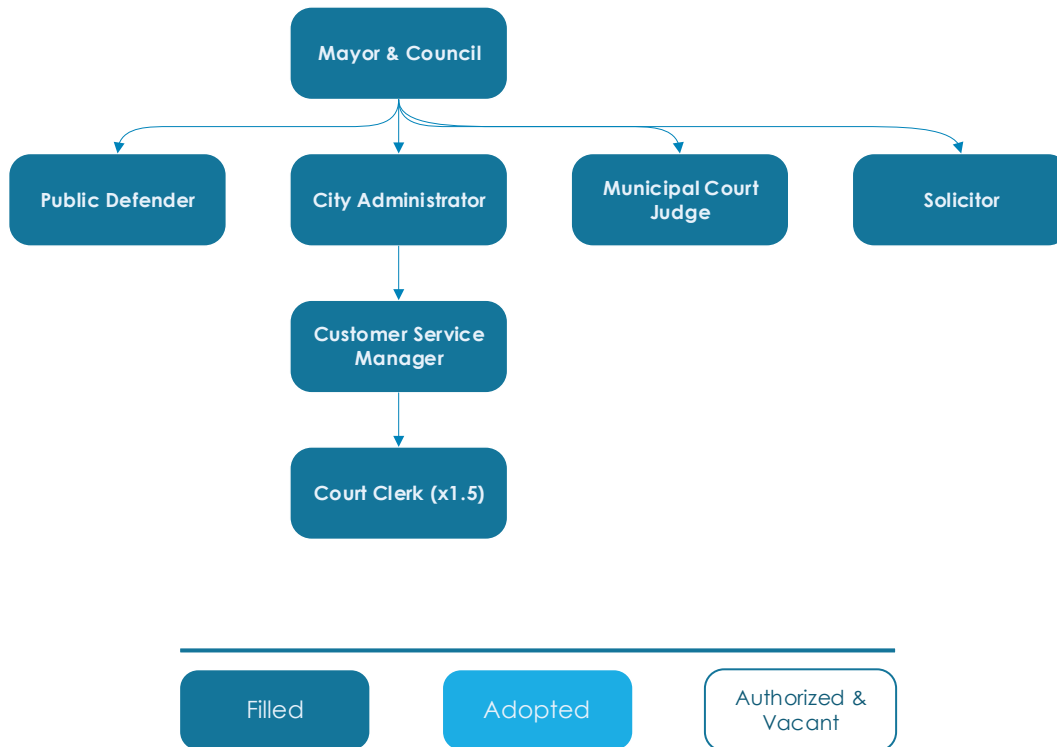
### PROGRAM OBJECTIVES

1. Maintain a safe work environment.
2. Provide care and maintenance of City facilities.
3. Track costs of maintenance and operations of general government buildings and facilities separately.
- 4.

### EXPENDITURE DETAILS

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5221000	<b>Cleaning Services</b>	\$0	\$0	\$0	\$31,000
5222000	<b>General Repairs &amp; Maintenance</b>	0	0	0	100,630
5232000	<b>Communications</b>	0	0	0	5,300
5236000	<b>Dues &amp; Fees</b>	0	0	0	5,100
5311000	<b>General Supplies</b>	0	0	0	2,600
5312100	<b>Water / Sewage</b>	0	0	0	22,800
5211000	<b>Professional Services</b>	0	0	0	309,000
5312300	<b>Electricity</b>	0	0	0	107,000
	<b>Total Government Buildings/ Facilities</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$583,430</b>

## Municipal Court (100-2650)



### 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. Legally, effectivity, and efficiently administer the operations of Municipal Court while respecting the rights and responsibilities of all involved.
2. Maximize collection efforts for fines and fees levied.
3. Strengthen policy and procedures to ensure efficient collections and customer service.

**EXPENDITURE DETAILS**

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5111000	<b>Regular Salaries</b>	\$72,671	\$50,702	\$71,500	\$69,535
5113000	<b>Overtime</b>	1,099	855	1,000	4,276
5114000	<b>Vacation</b>	2,591	3,489	4,000	3,556
5115000	<b>Holiday</b>	2,974	1,604	2,800	3,293
5121000	<b>Group Insurance</b>	20,669	18,116	33,800	22,271
5122000	<b>Social Security (FICA)</b>	4,388	3,301	5,300	4,904
5123000	<b>Medicare</b>	1,026	772	1,200	1,147
5128000	<b>Other Employee Benefits</b>	22,061	0	22,800	21,572
5212000	<b>Professional</b>	39,497	37,756	57,900	45,000
5213000	<b>Technical</b>	1,200	1,300	1,200	0
5222500	<b>Vehicle Repairs &amp; Maintenance</b>	115	44	500	0
5231100	<b>Claims</b>	3,236	0	10,000	0
5232000	<b>Communications</b>	0	0	100	0
5234000	<b>Printing &amp; Binding</b>	0	551	1,000	1,000
5235000	<b>Travel</b>	1,311	0	1,200	1,200
5236000	<b>Dues &amp; Fees</b>	110	73	200	200
5237000	<b>Education &amp; Training</b>	618	142	5,900	1,000
5311000	<b>General Supplies</b>	1,168	1,477	1,800	2,000
5313000	<b>Food &amp; Meals</b>	152	0	800	250
5316000	<b>Small Tools &amp; Equipment</b>	0	2,819	1,000	300
5316300	<b>Technology Equipment</b>	2,838	220	4,500	1,000
5317200	<b>Uniforms</b>	165	0	300	600
5510000	<b>Indirect Cost Allocations</b>	16,298	0	0	0
	<b>Total Municipal Court</b>	<b>\$194,186</b>	<b>\$123,220</b>	<b>\$228,800</b>	<b>\$183,104</b>



## Probation (100-2651)



### **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.

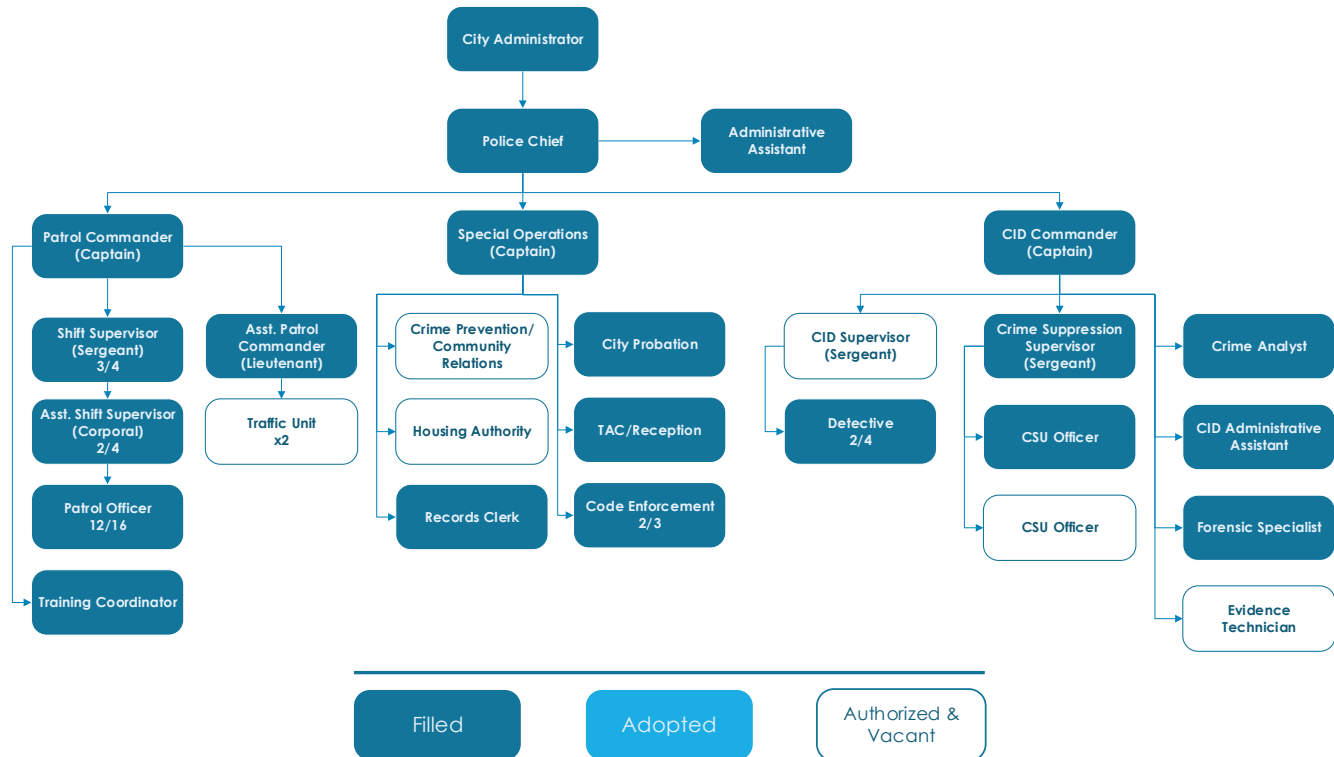
### **PROGRAM OBJECTIVES**

1. Supervise offenders and making sure that they follow community sentences imposed by the court.
2. Maximize collection efforts for fines and fees placed on probation.
3. Strengthen policy and procedures to ensure efficient collections and customer service.
4. Supervise offenders and making sure that they follow community sentences imposed by the court.
5. Connect offenders to community resources that can assist offenders, improve their lives, and reduce re-entry into the Court system.

**EXPENDITURE DETAILS**

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5111000	<b>Regular Salaries</b>	\$50,526	\$48,795	\$49,200	\$59,646
5113000	<b>Overtime</b>	2,241	0	2,700	3,099
5114000	<b>Vacation</b>	3,010	4,667	5,200	4,250
5115000	<b>Holiday</b>	2,006	1,823	1,900	2,125
5121000	<b>Group Insurance</b>	20,936	22,173	21,300	15,040
5122000	<b>Social Security (FICA)</b>	3,013	2,993	3,700	4,188
5123000	<b>Medicare</b>	705	700	900	979
5124200	<b>Public Safety Pension</b>	0	50	0	0
5128000	<b>Other Employee Benefits</b>	18,163	0	17,900	20,161
5237000	<b>Education &amp; Training</b>	0	0	1,000	1,000
5311000	<b>General Supplies</b>	0	0	500	500
5313000	<b>Food &amp; Meals</b>	0	0	100	100
5316300	<b>Technology Equipment</b>	0	0	2,000	2,000
5510000	<b>Indirect Cost Allocations</b>	9,236	0	0	0
	<b>Total Probation</b>	<b>\$109,835</b>	<b>\$81,201</b>	<b>\$106,400</b>	<b>\$113,087</b>

## Police (100-3200)



### STATEMENT OF PURPOSE

We reinforce our vow to protect and serve our community while ensuring that 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 United States of America, State of Georgia, and the City of Winder through professional law enforcement.
2. Deploy traffic enforcement assets to target high accident and neighborhood locations to 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.
8. Maintain State Certification Standards and best practices.

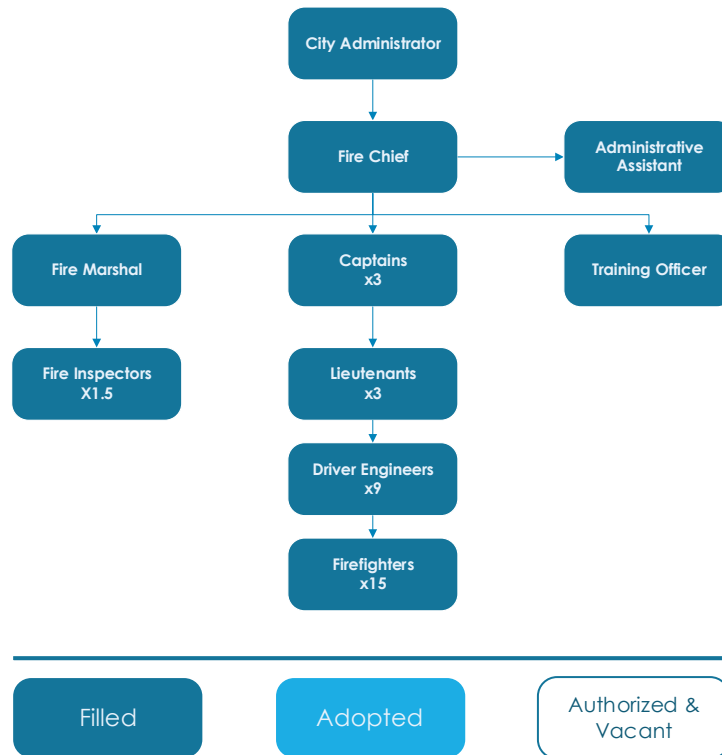
### FY23 RETENTION AND RECRUITMENT

The FY23 budget for the Police Department included funding for retention and recruitment efforts. This funding included adjustments to the pay grade schedule to be competitive with surrounding areas as well as offering a relocation expense for up to 15 sworn officers and a housing allowance for up to four sworn officers.

**EXPENDITURE DETAILS**

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5111000	<b>Regular Salaries</b>	\$2,084,333	\$1,990,935	\$2,572,700	\$2,767,413
5113000	<b>Overtime</b>	110,077	99,957	159,900	69,718
5114000	<b>Vacation</b>	113,969	95,325	146,700	116,689
5115000	<b>Holiday</b>	89,398	73,914	88,200	96,791
5121000	<b>Group Insurance</b>	495,248	501,161	678,200	650,046
5122000	<b>Social Security (FICA)</b>	141,145	137,260	181,300	186,420
5123000	<b>Medicare</b>	33,010	32,101	42,400	43,598
5124200	<b>Public Safety Pension</b>	0	1,700	12,000	10,000
5128000	<b>Other Employee Benefits</b>	423,126	0	452,500	375,412
5212000	<b>Professional</b>	9,048	9,664	9,000	9,000
5212500	<b>Prisoner Maintenance</b>	0	0	10,000	10,000
5213000	<b>Technical</b>	63,533	80,350	224,300	235,830
5221000	<b>Cleaning Services</b>	390	90	800	800
5222000	<b>General Repairs &amp; Maintenance</b>	1,471	2,995	10,000	10,000
5222200	<b>Building Maintenance</b>	109,228	0	131,000	0
5222500	<b>Vehicle Repairs &amp; Maintenance</b>	86,365	96,392	100,000	100,000
5222600	<b>Equipment Repairs &amp; Maintenance</b>	4,236	4,141	5,100	5,100
5223200	<b>Rental Of Equipment</b>	8,828	7,711	8,200	8,200
5231100	<b>Claims</b>	5,000	3,112	10,000	10,000
5232000	<b>Communications</b>	34,628	31,400	33,100	29,500
5233000	<b>Advertising</b>	0	0	500	500
5234000	<b>Printing &amp; Binding</b>	2,014	2,207	3,500	3,500
5235000	<b>Travel</b>	4,654	4,251	10,000	10,000
5236000	<b>Dues &amp; Fees</b>	1,753	2,310	3,000	3,000
5237000	<b>Education &amp; Training</b>	14,187	28,524	10,000	20,000
5238000	<b>Licenses &amp; Fees</b>	303	381	500	500
5311000	<b>General Supplies</b>	27,631	24,701	30,000	30,000
5312300	<b>Electricity</b>	2,811	3,670	3,600	4,000
5312700	<b>Gasoline</b>	103,998	86,637	151,800	192,000
5313000	<b>Food &amp; Meals</b>	8,464	5,132	10,000	10,000
5314000	<b>Books &amp; Publications</b>	79	822	500	1,000
5316000	<b>Small Tools &amp; Equipment</b>	33,239	34,846	24,300	10,000
5316300	<b>Technology Equipment</b>	89,906	15,490	24,200	17,800
5317200	<b>Uniforms</b>	23,532	31,285	30,000	30,000
5317700	<b>Protective Clothing</b>	2,700	13,575	10,800	10,800
5510000	<b>Indirect Cost Allocations</b>	379,020	0	0	0
5720000	<b>Public Relations</b>	0	-500	600	600
5128100	<b>Housing Allowance</b>	0	0	0	114,000
5128200	<b>Relocation Expense</b>	0	0	0	22,500
	<b>Total Police</b>	<b>\$4,507,324</b>	<b>\$3,421,540</b>	<b>\$5,188,700</b>	<b>\$5,214,718</b>

## Fire (100-3500)



### 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.

### PROGRAM OBJECTIVES

1. Maintain the City's ISO rating of 2.
2. Continue to provide outstanding customer service through smoke detector installation, battery replacement for seniors, blood pressure screening, CPR, fire extinguisher classes, and personnel.
3. Continue to properly maintain and update fire equipment, communication system, and fire apparatus.
4. Maintain the highest standards of training and morale.
5. Plan & inform citizens & firefighters of the department's commitment regarding emergency preparedness.
6. Provide outstanding Fire Prevention, Fire Safety Education, Fire Inspections, and Fire Investigations for our citizens and business community.
7. Maintain our 26-year record of no fire fatality within the city limits (last fatality December 25, 1992).
8. Daily complete our mission of protecting lives and property with pride and professionalism: "Together is Better."

**EXPENDITURE DETAILS**

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5111000	<b>Regular Salaries</b>	\$1,523,515	\$1,535,863	\$1,817,300	\$2,112,434
5112000	<b>Temporary Employees</b>	51,821	57,498	48,000	0
5113000	<b>Overtime</b>	99,706	98,399	172,000	217,403
5114000	<b>Vacation</b>	93,101	108,191	136,700	134,195
5115000	<b>Holiday</b>	73,477	70,449	53,200	71,901
5121000	<b>Group Insurance</b>	489,756	501,774	617,900	548,919
5122000	<b>Social Security (FICA)</b>	105,751	110,740	134,900	153,454
5123000	<b>Medicare</b>	24,732	25,899	31,500	35,888
5124200	<b>Public Safety Pension</b>	0	0	10,500	11,000
5128000	<b>Other Employee Benefits</b>	450,253	0	445,100	482,401
5212000	<b>Professional</b>	5,425	6,749	1,100	1,100
5213000	<b>Technical</b>	0	0	1,000	36,000
5222000	<b>General Repairs &amp; Maintenance</b>	0	136	2,000	25,500
5222200	<b>Building Maintenance</b>	178,518	0	162,200	0
5222500	<b>Vehicle Repairs &amp; Maintenance</b>	34,119	29,290	35,000	35,000
5222600	<b>Equipment Repairs &amp; Maintenance</b>	6,859	7,276	9,600	9,600
5223200	<b>Rental Of Equipment</b>	3,971	3,320	5,000	5,000
5232000	<b>Communications</b>	9,975	10,253	11,600	16,400
5234000	<b>Printing &amp; Binding</b>	0	0	300	300
5235000	<b>Travel</b>	2,146	4,173	5,900	5,900
5236000	<b>Dues &amp; Fees</b>	250	504	500	1,700
5237000	<b>Education &amp; Training</b>	16,276	12,103	17,500	30,000
5238000	<b>Licenses &amp; Fees</b>	71	0	0	0
5311000	<b>General Supplies</b>	25,062	16,343	18,600	20,000
5312100	<b>Water / Sewage</b>	0	0	0	27,000
5312300	<b>Electricity</b>	0	0	0	31,000
5312700	<b>Gasoline</b>	17,035	14,508	25,000	40,000
5313000	<b>Food &amp; Meals</b>	2,456	4,157	8,000	8,000
5314000	<b>Books &amp; Publications</b>	1,049	1,234	4,600	4,400
5316000	<b>Small Tools &amp; Equipment</b>	66,016	29,990	30,700	30,700
5316300	<b>Technology Equipment</b>	12,981	2,022	9,800	9,800
5317000	<b>Other Supplies</b>	15,446	8,347	15,000	15,000
5317200	<b>Uniforms</b>	15,484	12,718	24,000	30,000
5317700	<b>Protective Clothing</b>	16,705	14,698	23,300	25,100
5421000	<b>Machinery &amp; Equipment</b>	32,976	19,820	0	0
5422000	<b>Vehicles</b>	171,925	0	0	0
5510000	<b>Indirect Cost Allocations</b>	330,814	0	0	0
5720000	<b>Public Relations</b>	1,667	552	2,400	0
5812000	<b>Capital Lease</b>	49,571	51,092	119,900	0
5820000	<b>Interest</b>	6,681	5,159	15,000	0
	<b>Total Fire</b>	<b>\$3,935,589</b>	<b>\$2,763,256</b>	<b>\$4,015,100</b>	<b>\$4,175,095</b>

## Public Works (100-4200)

### **STATEMENT OF PURPOSE**

Assure the safe and aesthetically pleasing operations of the City's multi modal transportation system, parks, facilities, and public spaces, including event areas and Rose Hill Cemetery.

### **PROGRAM OBJECTIVES**

1. Provide monitoring, regular maintenance and improvements, and recommend long term strategies for the proper care, sustainability, and enhancement of the City's multi modal transportation system, parks, facilities, public spaces, public buildings, and event areas.
2. Implement and execute the City's Pavement Management Policy.
3. Execute the City's pothole patching program.
4. Execute the City's sign replacement Program.
5. Serve as a contributing member of the City's Development and Permitting team to review land use and building permitting applications to ensure new construction meets or exceeds the laws and standards of the State of Georgia and the City of Winder; best practices are implemented; problems are prevented; operational standards are maintained; and land use goals are met.

**EXPENDITURE DETAILS**

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5111000	<b>Regular Salaries</b>	\$0	\$0	\$42,200	\$34,132
5114000	<b>Vacation</b>	0	0	1,300	730
5115000	<b>Holiday</b>	0	0	3,300	2,502
5121000	<b>Group Insurance</b>	0	0	9,900	11,209
5122000	<b>Social Security (FICA)</b>	0	0	2,800	2,241
5123000	<b>Medicare</b>	0	0	700	524
5128000	<b>Other Employee Benefits</b>	0	0	0	1,411
5212000	<b>Professional</b>	1,787,676	1,855,051	1,675,600	806,260
5213000	<b>Technical</b>	1,500	1,500	1,500	1,500
5221100	<b>Landfill Fees</b>	320	645	0	6,600
5222000	<b>General Repairs &amp; Maintenance</b>	58,346	56,216	82,400	81,990
5222100	<b>Infrastructure Repairs &amp; Maintenance</b>	145,318	174,180	167,200	173,640
5222200	<b>Building Maintenance</b>	13,609	-3,300	13,800	10,000
5222500	<b>Vehicle Repairs &amp; Maintenance</b>	87,462	100,071	58,000	56,000
5222600	<b>Equipment Repairs &amp; Maintenance</b>	40,520	40,344	70,000	74,000
5223200	<b>Rental Of Equipment</b>	924	91,920	10,000	11,000
5231100	<b>Claims</b>	39,780	0	10,000	0
5232000	<b>Communications</b>	4,443	4,836	5,800	0
5233000	<b>Advertising</b>	0	504	0	0
5236000	<b>Dues &amp; Fees</b>	10,953	824	7,400	0
5238000	<b>Licenses &amp; Fees</b>	125	3	0	0
5311000	<b>General Supplies</b>	19,194	12,690	65,000	70,500
5312100	<b>Water / Sewage</b>	16,318	15,502	18,700	10,200
5312300	<b>Electricity</b>	460	14,614	500	1,500
5312301	<b>Streetlight Electricity</b>	342,912	345,253	353,900	325,000
5312700	<b>Gasoline</b>	3,189	2,887	10,000	0
5313000	<b>Food &amp; Meals</b>	0	118	0	0
5316000	<b>Small Tools &amp; Equipment</b>	21,432	13,074	16,400	20,300
5316300	<b>Technology Equipment</b>	0	634	0	0
5317501	<b>Utility Supplies (Pipe, Etc)</b>	62	2,830	0	0
5411000	<b>Land</b>	93,800	0	0	0
5414000	<b>Infrastructure</b>	155,839	1,353,898	0	0
5421000	<b>Machinery &amp; Equipment</b>	11,500	12,077	0	0
5510000	<b>Indirect Cost Allocations</b>	258,988	0	0	0
	<b>Total Public Works</b>	<b>\$3,114,669</b>	<b>\$4,096,369</b>	<b>\$2,626,400</b>	<b>\$1,701,239</b>



## Parks (100-6200)

### STATEMENT OF PURPOSE

Assure the safe and aesthetically pleasing operations of the City's Park system, including Jug Tavern Park, City Pond Park, and other active and passive public recreation areas.

### PROGRAM OBJECTIVES

1. Provide monitoring, regular maintenance and improvements, and recommend long term strategies for the proper care, sustainability, and enhancement of the City's active and passive park system and recreation areas.

### EXPENDITURE DETAILS

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5212000	<b>Professional</b>	\$0	\$0	\$0	\$193,460
5222000	<b>General Repairs &amp; Maintenance</b>	0	0	0	8,625
	<b>Total Parks</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$202,085</b>

## GICH - Housing & Development (100-7320)

### STATEMENT OF PURPOSE

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

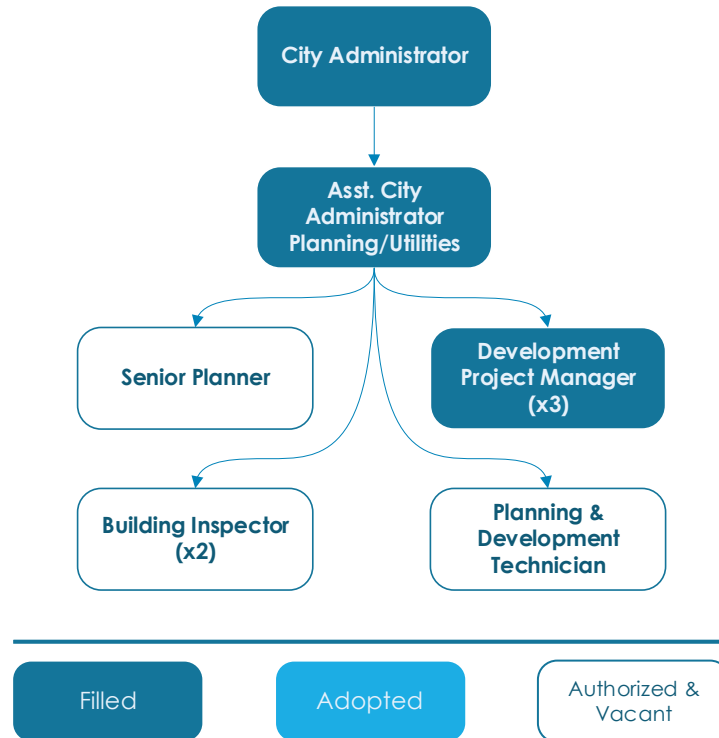
### PROGRAM OBJECTIVES

1. Emphasis home ownership whenever possible.
2. Partnership with local organizations and others (such as Habitat for Humanity) to build and repair owner-occupied housing for low- and moderate-income families.
3. Partner with the local private sector to improve conditions in rental housing.
4. More vigorous code enforcement when necessary.
5. Partnership with the local housing authority with the emphasis on public housing being transitional housing whenever possible and not permanent housing.
6. Use appropriate housing solutions as part of Winder's downtown revitalization efforts.

### EXPENDITURE DETAILS

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5235000	<b>Travel</b>	\$0	\$0	\$900	\$900
5237000	<b>Education &amp; Training</b>	0	0	200	200
5313000	<b>Food &amp; Meals</b>	0	0	300	300
	<b>Total GICH</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,400</b>	<b>\$1,400</b>

## Planning and Development (100-7400)



### **STATEMENT OF PURPOSE**

To provide overall management and administrative support to all City departments, other governmental agencies, local businesses, developers, and the public by administering the City's land use, planning, permitting, inspections, and licensing processes.

### **PROGRAM OBJECTIVES**

1. To implement the City's land use policies and development regulations and the laws of Georgia while providing excellent customer service through a Development Project Management system.
2. To lead the City's Development Team.
3. To engage the Development Team, Mayor and Council, public, and other stakeholders in the development and implementation of land use plans, policies, regulations, and procedures that achieve the vision of the built environment and land use for the City of Winder while complying with State law and best practices.
4. To facilitate and serve the Downtown Development Association, GIC Program, and the Historic Preservation Commission in its work with City Council.

**EXPENDITURE DETAILS**

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5111000	<b>Regular Salaries</b>	\$155,700	\$99,423	\$177,500	\$411,929
5113000	<b>Overtime</b>	5,700	3,544	1,600	7,744
5114000	<b>Vacation</b>	15,500	17,373	8,800	10,638
5115000	<b>Holiday</b>	6,200	3,374	6,600	16,592
5121000	<b>Group Insurance</b>	22,100	12,604	60,300	133,495
5122000	<b>Social Security (FICA)</b>	11,400	8,168	12,100	26,765
5123000	<b>Medicare</b>	2,700	1,910	2,800	6,259
5128000	<b>Other Employee Benefits</b>	40,700	0	40,700	19,621
5212000	<b>Professional</b>	118,000	242,886	700,000	720,000
5213000	<b>Technical</b>	40,000	0	40,000	125,000
5221000	<b>Cleaning Services</b>	700	339	0	0
5222000	<b>General Repairs &amp; Maintenance</b>	0	0	0	4,200
5222200	<b>Building Maintenance</b>	10,700	237	4,200	0
5222500	<b>Vehicle Repairs &amp; Maintenance</b>	1,000	231	0	0
5222600	<b>Equipment Repairs &amp; Maintenance</b>	1,000	225	1,000	1,000
5223200	<b>Rental Of Equipment</b>	3,600	3,071	3,600	1,500
5232000	<b>Communications</b>	0	1,012	0	500
5233000	<b>Advertising</b>	2,000	5,048	2,000	2,500
5234000	<b>Printing &amp; Binding</b>	900	194	900	750
5235000	<b>Travel</b>	3,200	616	3,200	3,000
5236000	<b>Dues &amp; Fees</b>	900	44	900	500
5237000	<b>Education &amp; Training</b>	3,500	40	3,500	4,200
5311000	<b>General Supplies</b>	4,000	3,586	4,000	4,000
5312700	<b>Gasoline</b>	300	125	0	0
5313000	<b>Food &amp; Meals</b>	1,500	698	1,500	2,500
5314000	<b>Books &amp; Publications</b>	500	0	500	0
5316000	<b>Small Tools &amp; Equipment</b>	1,000	666	1,000	500
5316300	<b>Technology Equipment</b>	2,000	954	2,000	4,500
5317000	<b>Other Supplies</b>	0	2,072	0	0
5317200	<b>Uniforms</b>	500	0	500	500
5510000	<b>Indirect Cost Allocations</b>	48,500	0	0	0
	<b>Planning and Development</b>	<b>\$503,800</b>	<b>\$408,440</b>	<b>\$1,079,200</b>	<b>\$1,508,193</b>

## Code Enforcement (100-7450)



### **STATEMENT OF PURPOSE**

To enforce the codes of the City in order to protect the health, safety, and welfare of the community; and where violations occur, to work with our citizens to achieve compliance through an efficient and fair process.

### **PROGRAM OBJECTIVES**

1. Maintain an attractive, safe, and healthy environment in order to provide a high quality of life for our residents and visitors.
2. Improve both the appearance and value of residential and business property.
3. Provide prompt, courteous, and professional service to the citizens of the Winder.
4. Encourage responsible property maintenance.
5. Maintain open communications and continuing education with the community.

**EXPENDITURE DETAILS**

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5111000	<b>Regular Salaries</b>	\$85,342	\$88,135	\$119,300	\$125,518
5113000	<b>Overtime</b>	2,554	1,665	3,700	3,752
5114000	<b>Vacation</b>	4,074	5,930	4,300	4,467
5115000	<b>Holiday</b>	2,951	4,088	4,500	4,503
5121000	<b>Group Insurance</b>	18,300	31,874	43,800	42,865
5122000	<b>Social Security (FICA)</b>	2,216	5,846	8,200	8,298
5123000	<b>Medicare</b>	518	1,367	2,000	1,941
5124200	<b>Public Safety Pension</b>	0	0	0	0
5128000	<b>Other Employee Benefits</b>	25,958	0	27,600	9,789
5212000	<b>Professional</b>	0	798	0	0
5222500	<b>Vehicle Repairs &amp; Maintenance</b>	3,557	3,647	5,000	5,000
5222600	<b>Equipment Repairs &amp; Maintenance</b>	0	0	0	500
5232000	<b>Communications</b>	0	182	0	2,600
5234000	<b>Printing &amp; Binding</b>	869	315	4,000	2,000
5235000	<b>Travel</b>	1,477	2,669	3,500	3,600
5236000	<b>Dues &amp; Fees</b>	0	124	300	300
5237000	<b>Education &amp; Training</b>	2,499	2,190	9,000	5,000
5311000	<b>General Supplies</b>	0	0	500	2,500
5312700	<b>Gasoline</b>	0	0	7,200	7,000
5313000	<b>Food &amp; Meals</b>	288	0	1,000	750
5316300	<b>Technology Equipment</b>	3,685	0	3,700	3,700
5317200	<b>Uniforms</b>	315	187	1,500	1,500
5510000	<b>Indirect Cost Allocations</b>	14,319	0	0	0
5720000	<b>Public Relations</b>	721	0	0	0
	<b>Code Enforcement</b>	<b>\$169,645</b>	<b>\$149,016</b>	<b>\$249,100</b>	<b>\$235,583</b>

# Special Revenue Funds

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### *Special Revenue Funds Description*

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Special Revenue Funds are used to account of the proceeds of specific revenue sources that are restricted legally to expenditures for specified purposes. The City utilizes seven funds of this type, which are the Rose Hill Cemetery Fund, Police Escrow Fund, City Festivals Fund, American Rescue Plan (ARP) Fund, Library Fund, Community Development Block Grant (CDBG) Fund, and Hotel/Motel Tax Fund.



## Rose Hill Cemetery Fund (200)

The Rose Hill Cemetery Fund accounts for activities connected with the receipt and disbursements of funds restricted for support of the city owned and operated Rose Hill City cemetery.

This was a new fund for FY22. Expenditures and revenues were formerly within the General Fund.

### REVENUE

Revenue	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
Charges for Services	\$0	\$0	\$14,400	\$24,000
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,400</b>	<b>\$24,000</b>

Other Financing Sources	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
Transfers In	-\$38	\$0	\$0	\$47,000
Budgeted Surplus	\$0	\$0	\$8,400	\$0
<b>Subtotal</b>	<b>-\$38</b>	<b>\$0</b>	<b>\$8,400</b>	<b>\$47,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>-\$38</b>	<b>\$0</b>	<b>\$22,800</b>	<b>\$71,000</b>

This fund is partially subsidized by the General Fund for FY23. Future years will have a Charges for Services revenue line.

### EXPENDITURE DETAILS

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5212000	<b>Professional</b>	\$0	\$0	\$0	\$60,000
5222000	<b>General Repairs &amp; Maintenance</b>	0	0	6,000	10,000
5720000	<b>Public Relations</b>	0	0	0	1,000
	<b>Total Cemetery</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,000</b>	<b>\$71,000</b>

## Police Escrow Funds (210)

The Police Escrow Fund accounts 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. The primary source of revenue is from confiscated assets.

### REVENUE

Revenue	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
Charges for Services	\$39,088	\$48,470	\$19,500	\$10,000
<b>Subtotal</b>	<b>\$39,088</b>	<b>\$48,470</b>	<b>\$19,500</b>	<b>\$10,000</b>

Other Financing Sources				
Disposition of Assets	\$2,263	\$6,000	\$0	\$0
Proceeds - Debt	0	0	0	0
Transfers In	0	0	0	0
<b>Subtotal</b>	<b>\$2,263</b>	<b>\$6,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$83,024</b>	<b>\$45,088</b>	<b>\$19,500</b>	<b>\$10,000</b>

### EXPENDITURE DETAILS – STATE CONFISCATED ASSETS

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5316000	<b>Small Tools &amp; Equipment</b>	\$10,527	\$0	\$0	\$5,000
5316300	<b>Technology Equipment</b>	15,785	0	0	0
5317000	<b>Other Supplies</b>	3,613	2,130	0	0
5422000	<b>Vehicles</b>	9,600	0	5,000	0
	<b>Total State Confiscated</b>	<b>\$39,525</b>	<b>\$2,130</b>	<b>\$5,000</b>	<b>\$5,000</b>

### EXPENDITURE DETAILS – FEDERAL CONFISCATED ASSETS

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5316000	<b>Small Tools &amp; Equipment</b>	\$3,724	\$0	\$2,000	\$5,000
5317000	<b>Other Supplies</b>	0	8,000	10,000	0
5421000	<b>Machinery &amp; Equipment</b>	15,294	0	2,500	0
	<b>Total Federal Confiscated</b>	<b>\$19,018</b>	<b>\$8,000</b>	<b>\$14,500</b>	<b>\$5,000</b>

## Festivals Fund (220)

The Festivals Fund accounts for the City's festivals and events. The primary source of revenue is from sponsorships and entry fees from vendors.

Individual departments in this fund have been consolidated into General Events Department (220-6163) for FY23.

This fund is supported by Hotel/Motel taxes and the General Fund.

### REVENUE

Revenue	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
Charges for Services	\$3,370	\$0	\$19,500	\$0
Contributions	135	290	0	0
<b>Subtotal</b>	<b>\$3,505</b>	<b>\$290</b>	<b>\$19,500</b>	<b>\$0</b>

Other Financing Sources				
Transfers In - From General Fund	\$0	\$22,000	\$116,200	\$16,883
Transfers In - From Hotel/Motel Fund	0	0	0	190,625
<b>Subtotal</b>	<b>\$0</b>	<b>\$22,000</b>	<b>\$116,200</b>	<b>\$207,508</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$3,505</b>	<b>\$22,290</b>	<b>\$135,700</b>	<b>\$207,508</b>

### EXPENDITURE DETAILS - JUG TAVERN FESTIVAL (220-6160)

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5233000	<b>Advertising</b>	\$0	\$0	\$2,000	\$0
	<b>Total Jug Tavern Festival</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$0</b>

### EXPENDITURE DETAILS - CHRISTMAS PARADE (220-6161)

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5212000	<b>Professional</b>	\$1,460	\$375	\$2,000	\$0
5213000	<b>Technical</b>	0	100	0	0
5223200	<b>Rental Of Equipment</b>	255	1,064	500	0
5233000	<b>Advertising</b>	0	30	2,000	0
5236000	<b>Dues &amp; Fees</b>	255	200	0	0
5311000	<b>General Supplies</b>	147	89	500	0
	<b>Total Christmas Parade</b>	<b>\$2,117</b>	<b>\$1,858</b>	<b>\$5,000</b>	<b>\$0</b>

**EXPENDITURE DETAILS – SPOOKTACULAR (220-6162)**

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5212000	Professional	\$200	\$0	\$1,000	\$0
5223200	Rental Of Equipment	692	0	2,700	0
5233000	Advertising	680	0	2,000	0
5311000	General Supplies	747	0	2,000	0
5421000	Machinery & Equipment	6,059	0	0	0
	<b>Total Spooktacular</b>	<b>\$8,377</b>	<b>\$0</b>	<b>\$7,700</b>	<b>\$0</b>

**EXPENDITURE DETAILS – GENERAL EVENTS (220-6163)**

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5111000	Regular Salaries	\$0	\$0	\$0	\$66,674
5113000	Overtime	0	0	0	2,006
5114000	Vacation	0	0	0	2,808
5115000	Holiday	0	0	0	2,407
5121000	Group Insurance	0	0	0	8,242
5122000	Social Security (FICA)	0	0	0	4,435
5123000	Medicare	0	0	0	1,037
5128000	Other Employee Benefits	0	0	0	1,411
5212000	Professional	200	5,500	100,000	93,488
5223200	Rental Of Equipment	690	15,650	3,000	20,000
5233000	Advertising	78	188	13,000	2,000
5311000	General Supplies	51	1,764	5,000	3,000
5313000	Food & Meals	0	150	0	0
5316000	Small Tools & Equipment	3,715	0	0	0
	<b>Total General Events</b>	<b>\$4,734</b>	<b>\$23,252</b>	<b>\$121,000</b>	<b>\$207,508</b>

## American Rescue Plan (ARP) Fund (230)

The American Rescue Plan (ARP) Fund accounts for all Local Fiscal Recovery Funds received by the local government through the American Rescue Plan (ARP) Act of 2021 (HR1319, 117th Congress; Public Law No. 117-2). This Special Revenue Fund is reserved exclusively for the accounting of these recovery funds, in accordance with guidance from the United States Department of the Treasury.

### REVENUE

Revenue	FY19 Actual	FY20 Actual	FY22 Adopted Budget	FY23 Adopted Budget
Intergovernmental	\$0	\$0	\$2,800,000	\$3,350,200
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,800,000</b>	<b>\$3,350,200</b>

Other Financing Sources (Uses)				
Transfers In	\$0	\$0	\$0	\$0
Budgeted Surplus	0	0	0	-3,250,000
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$3,250,000</b>
Total Revenues and Other Financing Sources (Uses)	\$0	\$0	\$0	\$100,000

### EXPENDITURE DETAILS

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
	Professional	\$0	\$0	\$0	\$100,000
	Transfers Out	0	0	2,800,000	0
	<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,800,000</b>	<b>\$100,000</b>

### CAPITAL PROJECT

Account Name	FY23 Adopted Budget
Center St. Stormwater Rehabilitation	\$100,000
<b>Total</b>	<b>\$100,000</b>

## Library Fund (240)

The Library Fund accounts for activities connected with the receipt and disbursements of funds restricted for support of Winder Library activities.

This was a new fund for FY22. Expenditures and revenues were formerly within the General Fund.

### REVENUE

Revenue	FY19 Actual	FY20 Actual	FY22 Adopted Budget	FY23 Adopted Budget
Assessments	\$0	\$0	\$260,000	\$260,000
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$260,000</b>	<b>\$260,000</b>

Other Financing Sources				
Transfers In	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Total Revenues and Other Financing Sources	\$0	\$0	\$260,000	\$260,000

### EXPENDITURE DETAILS

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5222000	<b>General Repairs &amp; Maintenance</b>	\$0	\$0	\$25,300	\$15,000
5720400	<b>Contributions To Library</b>	0	0	234,700	245,000
	<b>Total Library</b>	<b>\$0</b>	<b>\$0</b>	<b>\$260,000</b>	<b>\$260,000</b>

## Community Development Block Grant (CDBG) Fund (251)

The Community Development Block Grant (CDBG) Fund accounts for a federally funded block grant to states which focuses on benefiting low- to moderate-income people by providing resources for livable neighborhoods, economic empowerment, and decent housing.

This is a new fund for FY23.

### REVENUE

Revenue	FY19 Actual	FY20 Actual	FY22 Adopted Budget	FY23 Adopted Budget
Intergovernmental	\$0	\$0	\$0	\$2,075,000
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,075,000</b>

Other Financing Sources				
Transfers In	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Total Revenues and Other Financing Sources	\$0	\$0	\$0	\$2,075,000

### EXPENDITURE DETAILS

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5212000	<b>Professional</b>	\$0	\$0	\$0	\$75,000
5414000	<b>Infrastructure</b>	0	0	0	2,000,000
	<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,075,000</b>

### CAPITAL PROJECTS

Account Name	FY23 Adopted Budget
MLK Street Waterline	\$75,000
E. Stephens St. Stormwater Repair	1,000,000
Georgia Ave. Sewer Main Rehabilitation	1,000,000
<b>Total</b>	<b>\$2,075,000</b>

## Hotel/Motel Fund (280)

The Hotel/Motel Fund accounts exclusively for the proceeds of the hotel/motel tax 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, City events and programming, and any other means that the City deems necessary to promote tourism and trade within the City of Winder.

### REVENUE

Revenue	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
Taxes	\$220,384	\$236,251	\$203,700	\$254,625
<b>Subtotal</b>	<b>\$220,384</b>	<b>\$236,251</b>	<b>\$203,700</b>	<b>\$254,625</b>

Other Financing Sources (Uses)				
Disposition of Assets	\$0	\$0	\$0	\$0
Transfers In	0	0	0	0
Transfers Out	0	0	-143,700	-190,625
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$190,625</b>
Total Revenues and Other Financing Sources	\$220,384	\$236,251	\$203,700	\$64,000

### EXPENDITURE DETAILS

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5720600	Contract - Chamber of Commerce	\$64,895	\$69,567	\$60,000	\$64,000
	<b>Total Hotel/Motel</b>	<b>\$64,895</b>	<b>\$69,567</b>	<b>\$60,000</b>	<b>\$64,000</b>



# Capital Project Funds

## CAPITAL PROJECTS FUNDS DESCRIPTION

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital projects and is budgeted on a project basis. The City maintains five Capital Projects Funds: 2012 SPLOST proceeds, 2018 SPLOST proceeds, 2022 SPLOST proceeds, Governor's Grants Fund, Revenue Bond Funds, and the Local Maintenance & Improvement Grant (LMIG) Program.

## SPLOST 2022 Fund (321)

The SPLOST 2022 Fund accounts for the receipt and use of Special Purpose Local Option Sales Tax proceeds for projects approved via voter referendum in November of 2021. These funds are limited for use on the following project types:

- Transportation improvements to include roads, streets, sidewalks, trails, parking and other similar projects (26% of funds received).
- Police Department facilities and equipment (12% of funds received).
- Fire Department facilities and equipment (12% of funds received).
- Recreation, parks, cemetery, greenspace, cultural and historic projects (10% of funds received).
- Stormwater infrastructure (15% of funds received).
- Administrative facilities and equipment (15% of funds received).
- Sanitation and waste facilities and equipment (10% of funds received).

Although the percentages were approved by the voters, all projects were given equal priority for funding and selecting.

This is a new fund for FY23.

### REVENUE

Revenue	FY19 Actual	FY20 Actual	FY22 Adopted Budget	FY23 Adopted Budget
Taxes	\$0	\$0	\$0	\$2,770,000
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,770,000</b>

Other Financing Sources (Uses)	FY19 Actual	FY20 Actual	FY22 Adopted Budget	FY23 Adopted Budget
Proceeds – Debt	\$0	\$0	\$0	\$2,888,550
Transfers In	0	0	0	0
Budgeted Surplus	0	0	0	-426,167
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,462,383</b>
Total Revenues and Other Financing Sources (Uses)	\$0	\$0	\$0	\$5,232,383

## CAPITAL PROJECTS

Account Name	FY23 Adopted Budget
PD Training Room	\$25,500
PD Interview Rooms	25,200
FD Training Room	22,500
IT Backup Solution	102,497
Server Upgrades	100,000
Thermal Imaging Cameras	18,000
Rose Hill Engineering Design	100,000
E Athens St Detention Pond	50,000
Fueling Station	324,000
Attachments for Wheel Loader	22,000
Bucket Truck	160,000
Salt Spreader	30,000
LMIG Improvement	900,000
Non-CDL Leaf Truck	200,000
New Vehicle Purchase	60,000
4 x 2 Extended Cab Truck	40,000
Firewall Replacements	25,000
Headsets for Trucks	23,000
Repair & Update FD Bathroom	25,000
Battery Replacements	40,000
Indoor Gun Range	2,000,000
FY 23 Customer Center Generator	75,000
Update Vehicle Fleet	104,550
MUTCD Style Sign Replacement	88,500
Pothole Program	204,040
Fire Engine (FY18 & 22) Debt Service	\$467,596
<b>Total</b>	<b>\$5,232,383</b>

## SPLOST 2018 Fund (320)

The SPLOST 2018 Fund accounts for the receipt and use of SPLOST proceeds for the approved projects based on the November 7, 2017, referendum. The primary source of revenue is SPLOST (Special Purpose Local Option Sales Tax). These funds are limited for use on the following project types:

1. Roads, Bridges, Parking Areas, & Stormwater (50% of funds received)
2. Police Department Facilities & Equipment (15% of funds received)
3. Fire Department Facilities & Equipment (15% of funds received)
4. Recreation, Parks, & Greenspace (15% of funds received)
5. Administrative Facilities & Equipment (5% of funds received)

Although the percentages were approved by the voters, all projects were given equal priority for funding and selecting.

All revenues for this fund have been collected and received.

### REVENUE

Revenue	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
Intergovernmental	\$2,629,005	\$3,263,850	\$2,828,900	\$500
Interest	3,165	1,050	500	0
<b>Subtotal</b>	<b>\$2,632,170</b>	<b>\$3,264,900</b>	<b>\$2,829,400</b>	<b>\$500</b>

Other Financing Sources				
Proceeds – Debt	\$0	\$0	\$0	\$908,000
Transfers In	609,366	743,629	0	\$0
Budgeted Use of Reserves	0	0	0	677,057
<b>Subtotal</b>	<b>\$609,366</b>	<b>\$743,629</b>	<b>\$0</b>	<b>\$1,585,557</b>
Total Revenues and Other Financing Sources	\$3,241,536	\$4,008,529	\$2,829,400	\$1,585,557

### EXPENDITURE DETAILS

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5812000	Capital Lease	\$0	\$0	\$555,400	\$570,000
5822000	Interest	0	0	0	108,000
	<b>Total SPLOST 2018</b>	<b>\$0</b>	<b>\$0</b>	<b>\$555,400</b>	<b>\$678,000</b>

### CAPITAL PROJECTS

Account Name	FY23 Adopted Budget
New Fire Engine	\$700,000
Asphalt Patching Truck	207,557
<b>Total</b>	<b>\$907,557</b>



## SPLOST 2012 Fund (325)

The SPLOST 2012 Fund accounts for the receipt and use of SPLOST proceeds for the approved projects based on the July 7, 2010, referendum. The primary source of revenue is SPLOST (Special Purpose Local Option Sales Tax). These funds are limited for use on the following project types:

1. Water and Sewer Infrastructure, Improvements, Facilities, and Equipment (64% of funds received).
2. Roads, Streets, Curbs, and Bridges (including stormwater structures) (36% of funds received).

All revenues for this fund have been collected and received.

### REVENUE

Revenue	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
Interest	\$1,696	\$589	\$500	\$500
<b>Subtotal</b>	<b>\$1,696</b>	<b>\$589</b>	<b>\$500</b>	<b>\$500</b>

Other Financing Sources				
Transfers In	\$0	\$0	\$62,500	\$0
Budgeted Use of Reserves	0	0	437,000	9,500
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$499,500</b>	<b>\$9,500</b>
Total Revenues and Other Financing Sources	\$1,696	\$589	\$500,000	\$10,000

### CAPITAL PROJECT

Account Name	FY23 Adopted Budget
Linwood Mimosa Rehabilitation	\$10,000
<b>Total</b>	<b>\$10,000</b>

## Local Maintenance Improvement Grant (LMIG) Fund (335)

The LMIG Fund accounts for the receipt and use of Local Maintenance Improvement grant (LMIG) proceeds for the approved projects based on project list submitted to the Georgia Department of Transportation by the City of Winder. The primary source of revenue is the Georgia Department of Transportation LMIG Grant. These funds are limited to repaving an approved list of streets to upgrade their current condition.

The City is required to match 30% of the grant because the TSPLOST did not pass in Barrow County.

Selection of the LMIG project will be by Council vote.

### REVENUE

Revenue	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
Intergovernmental	\$216,357	\$246,187	\$200,000	\$200,000
<b>Subtotal</b>	<b>\$216,357</b>	<b>\$246,187</b>	<b>\$200,000</b>	<b>\$200,000</b>

Other Financing Sources (Uses)				
Transfers In	\$188,224	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$188,224</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Total Revenues and Other Financing Sources	\$404,581	\$246,187	\$200,000	\$200,000

### CAPITAL PROJECT

Account Name	FY23 Adopted Budget
Asphalt upgrades throughout the city	\$200,000
<b>Total</b>	<b>\$200,000</b>



## Governor's Grant Capital Fund (340)

This fund represents \$10 million in grant funds awarded by Georgia Governor Brian Kemp as part of the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program, a part of the American Rescue Plan Act funds. Grant funds and expenditures must comply with the Federal Uniform Guidance Rules, and regulations specific to the grant award.

This is a new fund for FY23.

### REVENUE

Revenue	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
Intergovernmental	\$0	\$0	\$0	\$4,035,000
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,035,000</b>

Other Financing Sources (Uses)				
Transfers In	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Total Revenues and Other Financing Sources	\$0	\$0	\$0	\$4,035,000

### CAPITAL PROJECT

Account Name	FY23 Adopted Budget
Auburn Winder Drinking Water Reservoir	\$1,000,000
Water Treatment Plant Upgrade	3,000,000
Hwy 53 Eastside Waterline Improvement	35,000
<b>Total</b>	<b>\$4,035,000</b>

## Revenue Bond Capital Fund (360)

This fund is established to account for receipts and expenditures associated with forthcoming revenue bond expected to be approved and issued during Fiscal Year 2023 for the exclusive purpose of funding the continued design and construction of Winder's share of the Auburn Winder drinking water reservoir and associated intakes, treatment systems, and transmission lines.

This is a new fund for FY23.

### REVENUE

Revenue	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
Intergovernmental	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Other Financing Sources (Uses)				
Proceeds - Debt	\$0	\$0	\$0	\$2,000,000
Transfers In	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Total Revenues and Other Financing Sources	\$0	\$0	\$0	\$2,000,000

### CAPITAL PROJECT

Account Name	FY23 Adopted Budget
<b>WTP Upgrade</b>	\$2,000,000
<b>Total</b>	<b>\$2,000,000</b>

# Enterprise Funds

## Enterprise Funds Description

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 (520)

The Water and Sewer Fund is the largest of the ten 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.

#### REVENUE

Revenue	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
License and Permits	\$1,365,599	\$0	\$1,100,000	\$10,000
Charges for Services	19,044,145	21,451,219	17,295,000	22,381,000
Interest	148,444	54,072	10,000	5,000
Contributions	3,114,187	1,525,202	0	30,000
Miscellaneous and Other	67,244	49,366	10,000	5,000
<b>Subtotal</b>	<b>\$23,739,620</b>	<b>\$23,079,859</b>	<b>\$18,415,000</b>	<b>\$22,431,000</b>

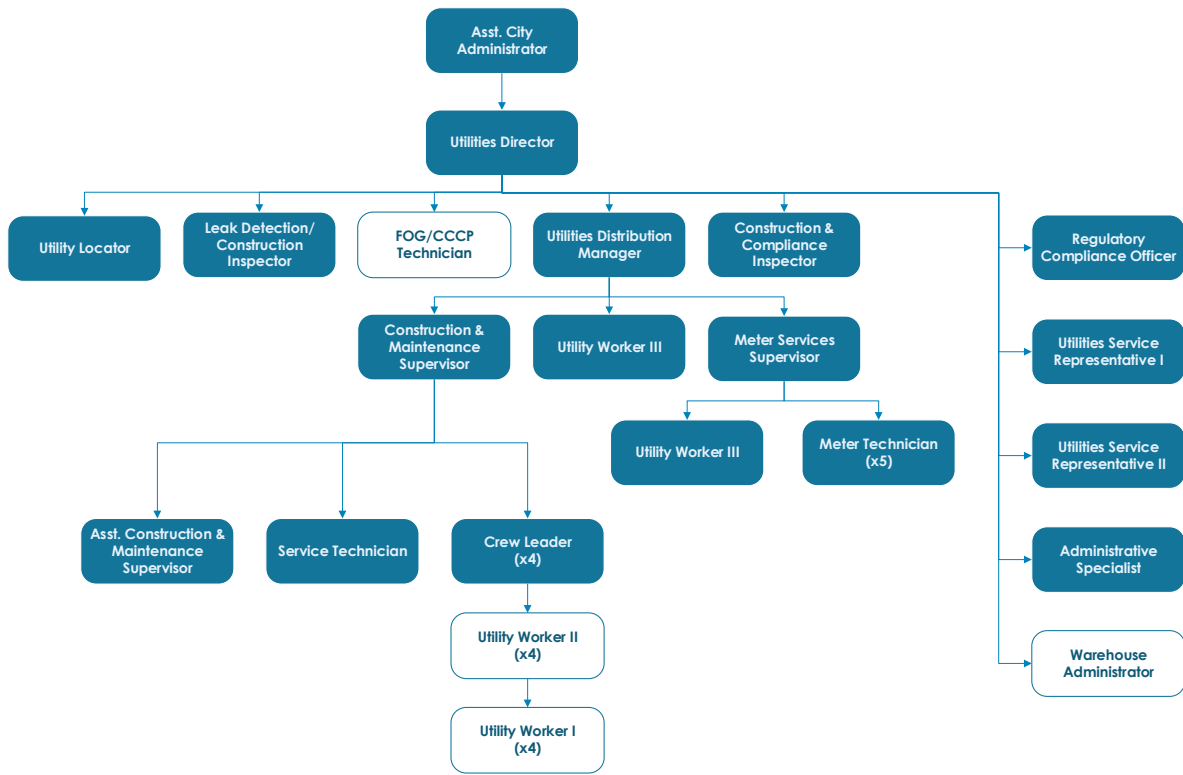
Other Financing Sources (Uses)				
Disposition of Assets	-\$817	-\$3,167	\$0	\$0
Transfers In	0	28,607	0	0
Transfers Out	0	-1,804,604	\$0	-3,000,000
Proceeds - Debt	0	0	21,354,100	2,927,200
Budgeted Use of Reserves	0	0	384,040	2,747,962
<b>Subtotal</b>	<b>-\$817</b>	<b>-\$1,779,164</b>	<b>\$21,738,140</b>	<b>\$2,675,162</b>
<b>Total</b>	<b>\$23,738,803</b>	<b>\$21,300,695</b>	<b>\$40,153,140</b>	<b>\$25,106,162</b>

#### EXPENSE

Department	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
Utility Complex	\$257,269	\$78,902	\$122,600	\$119,500
Utility Warehouse	1,367	2,361	2,100	24,000
Water Treatment	1,906,200	2,375,483	16,239,500	2,321,950
Water Distribution	5,285,781	2,869,176	7,737,500	5,782,437
Cedar Creek Wastewater Treatment	1,990,561	1,061,243	3,280,600	1,889,177
Marburg Wastewater Treatment	792,462	616,983	1,865,900	1,101,500
Wastewater Collections	1,852,696	1,534,176	3,481,600	1,653,900
Water Fund Debt Administration	1,344,887	1,171,964	1,711,700	2,806,300
Capital*				9,407,398
<b>Total Expenses</b>	<b>\$13,431,223</b>	<b>\$9,710,288</b>	<b>\$34,441,500</b>	<b>\$25,106,162</b>

\*Capital listed in departments for prior years

**PERSONNEL**



Utility Complex (520-4411)

**STATEMENT OF PURPOSE**

To account for the capital costs, utilities, maintenance, and repairs of Utilities Complex. This building houses the Utilities departments.

**PROGRAM OBJECTIVES**

1. Enable all costs associated with Utilities Complex to be easily identified and monitored.
2. Provide the ability to allocate the costs associated with this building to the Water and Gas Departments.

**EXPENSE DETAILS**

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5212000	<b>Professional</b>	\$260	\$0	\$0	\$0
5213000	<b>Technical</b>	3,706	0	0	0
5221000	<b>Cleaning Services</b>	11,450	12,395	27,000	27,000
5222000	<b>General Repairs &amp; Maintenance</b>	12,635	18,560	33,200	33,200
5236000	<b>Dues &amp; Fees</b>	633	633	700	700
5311000	<b>General Supplies</b>	25	113	0	0
5312100	<b>Water / Sewage</b>	28,681	25,798	27,700	26,000
5312300	<b>Electricity</b>	19,751	21,403	24,000	20,000
5316000	<b>Small Tools &amp; Equipment</b>	2,854	0	0	0
5413000	<b>Buildings</b>	0	0	0	0
5610000	<b>Depreciation</b>	177,274	0	0	0
5510000	<b>Indirect Cost Allocations</b>	0	0	0	12,600
	<b>Total Utility Complex</b>	<b>\$257,269</b>	<b>\$78,902</b>	<b>\$112,600</b>	<b>\$119,500</b>

## Utility Warehouse (520-4412)

### STATEMENT OF PURPOSE

To account for the capital costs, utilities, maintenance, and repairs of Utilities Warehouse. This building houses the inventory used by the Utilities departments.

### PROGRAM OBJECTIVES

1. Enable all costs associated with Utilities Warehouse to be easily identified and monitored.
2. Provide the ability to allocate the costs associated with this building to the Water and Gas Departments.

### EXPENSE DETAILS

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5213000	<b>Technical</b>	\$0	\$0	\$0	\$14,400
5222000	<b>General Repairs &amp; Maintenance</b>	8	487	0	4,500
5236000	<b>Dues &amp; Fees</b>	0	271	0	0
5311000	<b>General Supplies</b>	46	0	0	0
5312100	<b>Water / Sewage</b>	563	1,535	2,100	2,100
5312300	<b>Electricity</b>	0	0	0	0
5316000	<b>Small Tools &amp; Equipment</b>	750	68	0	500
5510000	<b>Indirect Cost Allocation</b>	0	0	0	2,500
	<b>Total Utility Warehouse</b>	<b>\$1,367</b>	<b>\$2,361</b>	<b>\$2,100</b>	<b>\$24,000</b>

## Water Treatment (520-4430)

### **STATEMENT OF PURPOSE**

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

### **PROGRAM OBJECTIVES**

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



**EXPENSE DETAILS**

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5212000	<b>Professional</b>	\$787,495	\$773,394	\$789,300	\$830,850
5212300	<b>Billing &amp; Collection Services</b>	85,858	0	98,100	124,600
5213000	<b>Technical</b>	22,006	26,953	15,000	25,100
5221100	<b>Landfill Fees</b>	0	7,030	0	7,000
5222000	<b>General Repairs &amp; Maintenance</b>	46,097	21,551	40,000	40,000
5222100	<b>Infrastructure Repairs &amp; Maintenance</b>	135,354	54,510	140,000	200,000
5222500	<b>Vehicle Repairs &amp; Maintenance</b>	0	0	5,000	5,000
5222600	<b>Equipment Repairs &amp; Maintenance</b>	3,512	617	75,000	75,000
5223200	<b>Rental Of Equipment</b>	3,070	6,543	18,000	18,000
5232000	<b>Communications</b>	15	0	0	0
5233000	<b>Advertising</b>	0	10	0	0
5234000	<b>Printing &amp; Binding</b>	0	199	3,500	1,500
5236000	<b>Dues &amp; Fees</b>	2,408	65	11,900	11,900
5311000	<b>General Supplies</b>	633	39	5,000	5,000
5312300	<b>Electricity</b>	375,817	345,258	365,900	330,000
5316000	<b>Small Tools &amp; Equipment</b>	23,718	25,245	12,000	84,000
5317500	<b>Chemicals</b>	235,646	209,814	250,000	320,000
5414000	<b>Infrastructure</b>	0	847,702	13,940,000	0
5421000	<b>Machinery &amp; Equipment</b>	0	0	244,000	0
5424000	<b>Computers</b>	0	56,556	15,000	0
5510000	<b>Indirect Cost Allocations</b>	158,603	0	211,800	244,000
5610000	<b>Depreciation</b>	25,967	0	0	0
	<b>Total Water Treatment</b>	<b>\$1,906,200</b>	<b>\$2,375,483</b>	<b>\$16,239,500</b>	<b>\$2,321,950</b>

## Water Distribution (520-4440)

### **STATEMENT OF PURPOSE**

To provide the customers of the City of Winder with a sufficient supply of high-quality potable water, which will meet or exceed the regulations or standards for purity, taste, appearance, and provide sufficient fire flow at an equitable rate to our customers. We continually pursue additional water sources, protect current sources, and manage existing supplies.

### **PROGRAM OBJECTIVES**

1. Emphasize customer service, public education, communication, and teamwork to meet the water needs of our customers.
2. Actively implement and enforce the City's water conservation plan and drought contingency plan.
3. Continue to maintain our investment in the infrastructure.
4. Effective operation and maintenance of the water supply and the water system.
5. Compliance with all federal, state, and local environmental regulatory requirements.
6. Participate in the City's emergency preparedness program.
7. Participate in the City's Development Team.

**EXPENSE DETAILS**

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5111000	<b>Regular Salaries</b>	\$765,472	\$759,701	\$933,200	\$1,359,503
5113000	<b>Overtime</b>	77,026	74,423	116,200	128,024
5114000	<b>Vacation</b>	38,448	42,623	61,600	60,717
5115000	<b>Holiday</b>	32,436	28,107	35,400	54,692
5121000	<b>Group Insurance</b>	243,603	255,746	365,400	408,782
5122000	<b>Social Security (FICA)</b>	52,474	54,313	71,000	96,657
5123000	<b>Medicare</b>	12,272	12,702	16,700	22,605
5124000	<b>Retirement Contribution</b>	10,373	0	0	0
5128000	<b>Other Employee Benefits</b>	241,115	0	261,300	260,430
5212000	<b>Professional</b>	142,519	112,400	25,000	75,000
5212300	<b>Billing &amp; Collection Services</b>	238,498	0	208,800	310,400
5213000	<b>Technical</b>	10,714	10,078	56,900	57,000
5221000	<b>Cleaning Services</b>	188	222	200	200
5221100	<b>Landfill Fees</b>	4,090	3,340	10,000	5,000
5222000	<b>General Repairs &amp; Maintenance</b>	150	26	5,000	7,826
5222100	<b>Infrastructure Repairs &amp; Maintenance</b>	156,713	130,781	416,700	600,000
5222200	<b>Building Maintenance</b>	9,167	798	7,600	0
5222500	<b>Vehicle Repairs &amp; Maintenance</b>	52,813	36,738	75,000	75,000
5222600	<b>Equipment Repairs &amp; Maintenance</b>	20,490	18,630	44,300	40,000
5223200	<b>Rental Of Equipment</b>	4,577	1,109	2,900	3,000
5231100	<b>Claims</b>	465	0	10,000	10,000
5232000	<b>Communications</b>	22,457	21,855	24,900	30,000
5233000	<b>Advertising</b>	60	0	4,100	4,100
5234000	<b>Printing &amp; Binding</b>	302	36	8,000	8,000
5235000	<b>Travel</b>	1,458	0	5,000	5,000
5236000	<b>Dues &amp; Fees</b>	20,632	14,248	22,000	23,000
5237000	<b>Education &amp; Training</b>	2,634	780	30,800	30,800
5238000	<b>Licenses &amp; Fees</b>	178	545	1,800	1,800
5311000	<b>General Supplies</b>	26,136	35,053	42,300	46,000
5312100	<b>Water / Sewage</b>	2,396	2,442	2,900	3,000
5312300	<b>Electricity</b>	74,184	73,346	73,600	82,000
5312700	<b>Gasoline</b>	45,073	46,619	49,600	60,000
5313000	<b>Food &amp; Meals</b>	782	957	5,400	5,400
5314000	<b>Books &amp; Publications</b>	0	0	1,700	1,700
5315100	<b>Sup/Inv Purchased Resale</b>	24,070	1,302	250,800	300,000
5316000	<b>Small Tools &amp; Equipment</b>	32,700	16,681	89,300	89,300
5316300	<b>Technology Equipment</b>	1,086	1,343	17,800	17,800
5317200	<b>Uniforms</b>	11,951	8,168	17,000	17,000
5317501	<b>Utility Supplies(Pipe, Etc.)</b>	617,715	553,649	480,000	870,000
5411000	<b>Land</b>	0	0	100,000	0
5414000	<b>Infrastructure</b>	0	493,015	3,045,000	0
5421000	<b>Machinery &amp; Equipment</b>	0	54,250	173,400	0
5422000	<b>Vehicles</b>	0	0	139,000	0
5510000	<b>Indirect Cost Allocations</b>	440,568	0	423,900	607,700
5610000	<b>Depreciation</b>	1,847,509	0	0	0
5720000	<b>Public Relations</b>	289	3,150	6,000	5,000
	<b>Total Water Distribution</b>	<b>\$5,285,781</b>	<b>\$2,869,176</b>	<b>\$7,737,500</b>	<b>\$5,782,437</b>

## Cedar Creek Wastewater Treatment (520-4450)

### STATEMENT OF PURPOSE

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

### PROGRAM OBJECTIVES

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

### EXPENSE DETAILS

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5212000	<b>Professional</b>	\$456,870	\$455,240	\$463,800	\$485,571
5212300	<b>Billing &amp; Collection Services</b>	89,658	0	92,300	101,400
5213000	<b>Technical</b>	2,101	13,098	0	5,506
5221100	<b>Landfill Fees</b>	105,616	123,855	126,000	200,000
5222000	<b>General Repairs &amp; Maintenance</b>	17,043	11,810	32,000	35,200
5222100	<b>Infrastructure Repairs &amp; Maintenance</b>	260,026	92,818	149,200	125,000
5222600	<b>Equipment Repairs &amp; Maintenance</b>	2,774	5,022	332,000	300,000
5223200	<b>Rental Of Equipment</b>	8,941	3,836	73,000	5,000
5236000	<b>Dues &amp; Fees</b>	25,528	0	27,000	25,000
5311000	<b>General Supplies</b>	6,496	1,627	40,000	40,000
5312100	<b>Water / Sewage</b>	7,820	5,374	7,100	6,000
5312300	<b>Electricity</b>	193,784	185,413	205,500	182,000
5316000	<b>Small Tools &amp; Equipment</b>	9,636	4,497	36,000	35,000
5317500	<b>Chemicals</b>	175,809	149,976	130,000	145,000
5317501	<b>Utility Supplies(Pipe, Etc.)</b>	1,402	0	0	0
5414000	<b>Infrastructure</b>	0	0	1,379,200	0
5421000	<b>Machinery &amp; Equipment</b>	0	8,676	0	0
5510000	<b>Indirect Cost Allocations</b>	165,622	0	187,500	198,500
5610000	<b>Depreciation</b>	461,436	0	0	0
	<b>Total Cedar Creek Wastewater Treatment</b>	<b>\$1,990,561</b>	<b>\$1,061,243</b>	<b>\$3,280,600</b>	<b>\$1,889,177</b>

## Marburg Wastewater Treatment (520-4451)

### STATEMENT OF PURPOSE

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

### PROGRAM OBJECTIVES

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

### EXPENSE DETAILS

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5212000	<b>Professional</b>	\$164,280	\$164,280	\$168,400	\$172,700
5212300	<b>Billing &amp; Collection Services</b>	35,694	0	46,000	59,100
5213000	<b>Technical</b>	2,804	9,255	25,000	25,000
5221100	<b>Landfill Fees</b>	36,888	67,742	48,000	80,000
5222000	<b>General Repairs &amp; Maintenance</b>	6,293	10,427	35,000	38,500
5222100	<b>Infrastructure Repairs &amp; Maintenance</b>	101,113	80,932	127,500	125,000
5222600	<b>Equipment Repairs &amp; Maintenance</b>	8,168	4,619	114,000	114,000
5223200	<b>Rental Of Equipment</b>	705	1,268	5,000	20,000
5233000	<b>Advertising</b>	90	0	0	0
5236000	<b>Dues &amp; Fees</b>	453	0	500	35,000
5311000	<b>General Supplies</b>	5,028	951	53,000	53,000
5312100	<b>Water / Sewage</b>	3,859	9,133	6,600	8,600
5312300	<b>Electricity</b>	146,286	152,910	155,500	170,000
5316000	<b>Small Tools &amp; Equipment</b>	112	558	0	10,000
5317500	<b>Chemicals</b>	59,762	58,353	68,000	74,800
5414000	<b>Infrastructure</b>	0	0	905,000	0
5424000	<b>Computers</b>	0	56,556	15,000	0
5510000	<b>Indirect Cost Allocations</b>	65,936	0	93,400	115,800
5610000	<b>Depreciation</b>	154,990	0	0	0
	<b>Total Marburg Wastewater Treatment</b>	<b>\$792,462</b>	<b>\$616,983</b>	<b>\$1,865,900</b>	<b>\$1,101,500</b>

## Wastewater Collections (520-4460)

### STATEMENT OF PURPOSE

Provide wastewater collection service in the most efficient manner possible to the citizens of Winder while meeting or exceeding all regulatory requirements. The City of Winder is committed to reducing environmental pollution by promoting the use of properly operated collection facilities while maintaining the investment in our infrastructure.

### PROGRAM OBJECTIVES

1. Emphasize customer service, public education, communication, and teamwork to meet the wastewater collection needs of the City of Winder and its customers.
2. Maintain investment in infrastructure facilities.
3. Effective operation and maintenance of the wastewater collection system.
4. Compliance with all federal, state, and local environmental regulatory requirements.
5. Participate in the City's emergency preparedness program.
6. Participate in the City's Development Team.

### EXPENSE DETAILS

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5212000	<b>Professional</b>	\$1,020,194	\$1,019,424	\$1,044,900	\$1,102,000
5212300	<b>Billing &amp; Collection Services</b>	83,407	0	100,600	88,800
5213000	<b>Technical</b>	433	0	0	0
5221100	<b>Landfill Fees</b>	1,000	0	10,000	0
5222000	<b>General Repairs &amp; Maintenance</b>	7,812	3,027	10,000	11,000
5222100	<b>Infrastructure Repairs &amp; Maintenance</b>	237,438	166,986	304,000	0
5222500	<b>Vehicle Repairs &amp; Maintenance</b>	2,670	7,768	20,000	5,500
5222600	<b>Equipment Repairs &amp; Maintenance</b>	36,353	39,673	50,000	0
5223200	<b>Rental Of Equipment</b>	1,255	0	18,000	3,300
5231100	<b>Claims</b>	0	2,091	20,000	10,000
5236000	<b>Dues &amp; Fees</b>	5,465	4,677	1,100	3,500
5311000	<b>General Supplies</b>	5,845	118	137,000	100,000
5312100	<b>Water / Sewage</b>	8,166	13,187	8,000	7,000
5312300	<b>Electricity</b>	52,094	56,314	59,400	54,000
5316000	<b>Small Tools &amp; Equipment</b>	6,227	5,379	45,000	45,000
5317501	<b>Utility Supplies (Pipe, Etc.)</b>	0	0	51,000	50,000
5413000	<b>Buildings</b>	0	0	325,000	0
5414000	<b>Infrastructure</b>	0	215,532	250,000	0
5421000	<b>Machinery &amp; Equipment</b>	0	0	326,500	0
5422000	<b>Vehicles</b>	0	0	497,000	0
5510000	<b>Indirect Cost Allocations</b>	154,075	0	204,100	173,800
5610000	<b>Depreciation</b>	230,262	0	0	0
	<b>Total Wastewater Collections</b>	<b>\$1,852,696</b>	<b>\$1,534,176</b>	<b>\$3,481,600</b>	<b>\$1,653,900</b>

## Water Fund Debt Administration (520-4470)

### EXPENSE DETAILS

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5212000	<b>Professional</b>	\$3,000	\$3,000	\$3,200	\$3,200
5212300	<b>Billing &amp; Collection Services</b>	59,068	0	92,300	200
5236000	<b>Dues &amp; Fees</b>	657	657	0	0
5510000	<b>Indirect Cost Allocations</b>	109,114	0	10,500	294,900
5610000	<b>Depreciation</b>	540,398	0	0	0
5620000	<b>Amortization</b>	4,560	0	0	0
5740000	<b>Bad Debt Expense</b>	19,092	13,063	0	0
5810000	<b>Principal</b>	0	785,000	1,348,700	2,185,000
5820000	<b>Interest</b>	608,997	370,244	257,000	323,000
	<b>Total Water Fund Debt Administration</b>	<b>\$1,344,887</b>	<b>\$1,171,964</b>	<b>\$1,711,700</b>	<b>\$2,806,300</b>

### WATER FUND CAPITAL PROJECTS

Account Name	FY23 Adopted Budget
Exchange Blvd Ext	\$15,000
Sensus FlexNet Base Station	65,000
Hwy 53 Waterline	50,000
Jefferson Hwy Hwy 53 Relocation	25,000
Hwy 211 Waterline Rehab	45,000
Midland Ave Waterline	450,000
SR11 Hwy 211 Upgrades	225,000
Hwy 211 at Thompson Mill	225,000
Land for elevated water tank	100,000
SR53 at Jackson Trail Rd	22,000
Auburn Winder Reservoir	2,000,000
4x4 Pickup Truck	40,000
Mulberry River Site Upgrades	65,000
Laurel Lane Dam Repair	75,000
VFD for High Service Pumps	100,000
GDOT OLD THOMP MILL MULBERRY	250,000
Trailer 8 ton	11,700
SCADA System Upgrade	100,000
Belt Press Polymer System	30,000
New reuse pump	22,000
Overhead Gantry Crane System	25,000
LM50 Chemical Feed System	685,000
VFD for RAS Pump	15,000
VLR Lining	150,198

Elevator Repair	100,000
Plant Reuse Water System	40,000
Polymer Feed System	25,000
SCADA Upgrades	30,000
Retrofit CCTV Van	40,000
Mini CCTV Push Camera	20,000
Ambusher Attachment	30,000
Infill and Infiltration Study	200,000
E Stephens St SW Repair	798,000
Lead and Copper Survey	45,000
Dump truck Replacement	90,000
Cedar Creek Bypass Pump	250,000
High flow Skid steer	75,000
Glenwood Lift Station	50,000
Mini Excavator	75,000
Service Crane Truck	145,000
2 Vehicles (Replacement)	100,000
Ridgeway St Sewer Main Rehab	185,000
MLK Sewer Main Rehab	285,000
2 Crew Service Body Trucks	61,000
Truck 2x4	142,500
New Aeration System (GEFA)	1,700,000
Marburg Plant Upgrades (GEFA)	100,000
Midland Ave Waterline (Developer Contribution)	30,000
<b>Total</b>	<b>\$9,407,398</b>



## Environmental Protection Services (EPS) / Stormwater Fund (525)

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

The primary source of revenue is from a Stormwater Fee that was implemented in FY19 and the 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).

### REVENUE

Revenue	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
License and Permits	\$30,925	\$31,045	\$30,100	\$41,532
Charges for Services	499,550	442,265	684,100	681,400
<b>Subtotal</b>	<b>\$530,474</b>	<b>\$473,310</b>	<b>\$714,200</b>	<b>\$722,932</b>

Other Financing Sources				
Disposition of Assets	\$0	\$0	\$0	\$0
Proceeds - Debt	0	0	0	2,860,000
Transfers In	325,000	437,000	2,800,000	100,000
Budgeted Use of Reserves	0	0	4,048,800	451,796
<b>Subtotal</b>	<b>\$325,000</b>	<b>\$437,000</b>	<b>\$6,848,800</b>	<b>\$3,411,796</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$855,474</b>	<b>\$910,310</b>	<b>\$7,563,000</b>	<b>\$4,134,728</b>

### EXPENSE

Department	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
Stormwater	\$434,670	\$794,621	\$5,529,000	\$1,054,628
Fats, Oils & Grease (FOG)	60,998	42,236	84,000	42,600
Capital*				3,037,500
<b>Total Expenses</b>	<b>\$495,668</b>	<b>\$836,857</b>	<b>\$5,613,000</b>	<b>\$4,134,728</b>

\*Capital listed in departments for prior years

## Stormwater (525-4320)

### **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.
6. Provide education and information on Water Quality Activities required by the Watershed Protection Plan.
7. To emphasize compliance with all federal, state, and local environmental regulatory requirements.
8. Actively implement required activities from the Watershed Protection Plan:
  - a. Assess Baseline Conditions
  - b. Identify Sources of Impairment
  - c. Document Stream Improvement
  - d. Water Quality Program Sampling
9. Annual reporting to EPD.
10. Participate in the City's Development Team.

**EXPENSE DETAILS**

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5111000	<b>Regular Salaries</b>	\$116,345	\$61,926	\$156,900	\$194,391
5113000	<b>Overtime</b>	2,779	5,851	7,300	9,603
5114000	<b>Vacation</b>	4,504	1,356	3,300	7,906
5115000	<b>Holiday</b>	5,005	2,326	5,800	6,994
5121000	<b>Group Insurance</b>	15,700	14,345	56,500	65,822
5122000	<b>Social Security (FICA)</b>	8,064	4,443	10,800	13,123
5123000	<b>Medicare</b>	1,886	1,039	2,600	3,069
5128000	<b>Other Employee Benefits</b>	11,925	0	14,500	29,950
5212000	<b>Professional</b>	6,138	3,560	26,500	15,000
5212300	<b>Billing &amp; Collection Services</b>	0	0	0	0
5213000	<b>Technical</b>	822	2,392	2,500	2,500
5221100	<b>Landfill Fees</b>	4,270	6,035	5,000	2,500
5222000	<b>General Repairs &amp; Maintenance</b>	0	519	40,000	40,000
5222100	<b>Infrastructure Repairs &amp; Maintenance</b>	101,803	73,615	345,000	315,000
5222500	<b>Vehicle Repairs &amp; Maintenance</b>	3,254	2,636	5,000	11,000
5222600	<b>Equipment Repairs &amp; Maintenance</b>	209	1,420	0	5,000
5223200	<b>Rental Of Equipment</b>	167	0	0	0
5231100	<b>Claims</b>	10,000	8,000	0	0
5232000	<b>Communications</b>	1,571	752	5,600	5,600
5233000	<b>Advertising</b>	0	0	200	200
5234000	<b>Printing &amp; Binding</b>	0	320	600	600
5236000	<b>Dues &amp; Fees</b>	3,117	416	1,650	1,650
5237000	<b>Education &amp; Training</b>	774	523	300	1,500
5238000	<b>Licenses &amp; Fees</b>	0	0	2,250	2,250
5311000	<b>General Supplies</b>	6,532	8,040	15,000	40,000
5312100	<b>Water / Sewage</b>	0	376	400	1,000
5312300	<b>Electricity</b>	0	370	0	500
5312700	<b>Gasoline</b>	7,087	3,929	9,800	5,500
5316000	<b>Small Tools &amp; Equipment</b>	8,398	7,421	16,600	16,600
5316300	<b>Technology Equipment</b>	0	0	1,100	1,100
5317200	<b>Uniforms</b>	590	1,251	2,600	2,600
5317501	<b>Utility Supplies (Pipe, Etc)</b>	2,397	8,207	0	6,000
5411000	<b>Land</b>	0	43,934	0	0
5413000	<b>Buildings</b>	0	161,091	0	0
5414000	<b>Infrastructure</b>	0	274,080	4,710,000	0
5421000	<b>Machinery &amp; Equipment</b>	0	94,516	0	0
5510000	<b>Indirect Cost Allocations</b>	36,241	0	81,200	110,800
5610000	<b>Depreciation</b>	75,116	0	0	0
5720000	<b>Public Relations</b>	0	55	0	0
5740000	<b>Bad Debt Expense</b>	-23	-121	0	0
5813000	<b>Other Debt Service</b>	0	0	0	136,870
	<b>Total Stormwater Collection and Disposal</b>	<b>\$434,670</b>	<b>\$794,621</b>	<b>\$5,529,000</b>	<b>\$1,054,628</b>

## Fat, Oils & Grease (FOG) - (525-4321)

### **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.
5. Participate in the City's Development Team and permitting processes.

**EXPENSE DETAILS**

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5111000	<b>Regular Salaries</b>	\$20,512	\$20,962	\$20,800	\$0
5113000	<b>Overtime</b>	2,016	631	1,300	0
5114000	<b>Vacation</b>	1,300	1,555	1,700	0
5115000	<b>Holiday</b>	870	978	800	0
5121000	<b>Group Insurance</b>	12,584	10,394	20,500	0
5122000	<b>Social Security (FICA)</b>	1,341	1,335	1,600	0
5123000	<b>Medicare</b>	314	312	400	0
5124000	<b>Retirement Contribution</b>	-176	0	0	0
5128000	<b>Other Employee Benefits</b>	15,845	0	9,000	0
5212000	<b>Professional</b>	0	0	0	15,000
5213000	<b>Technical</b>	0	0	5,000	5,000
5222000	<b>General Repairs &amp; Maintenance</b>	0	868	0	0
5222500	<b>Vehicle Repairs &amp; Maintenance</b>	105	1,231	2,000	2,000
5222600	<b>Equipment Repairs &amp; Maintenance</b>	0	135	0	2,000
5232000	<b>Communications</b>	367	375	400	1,000
5234000	<b>Printing &amp; Binding</b>	0	438	0	500
5237000	<b>Education &amp; Training</b>	0	74	0	200
5238000	<b>Licenses &amp; Fees</b>	0	0	1,000	1,000
5311000	<b>General Supplies</b>	836	1,156	3,000	3,000
5312700	<b>Gasoline</b>	0	0	3,500	3,500
5314000	<b>Books &amp; Publications</b>	0	0	200	200
5316000	<b>Small Tools &amp; Equipment</b>	0	346	1,000	1,000
5317200	<b>Uniforms</b>	517	1,336	700	700
5510000	<b>Indirect Cost Allocations</b>	4,567	0	8,100	4,500
5720000	<b>Public Relations</b>	0	110	3,000	3,000
	<b>Total FOG</b>	<b>\$60,998</b>	<b>\$42,236</b>	<b>\$84,000</b>	<b>\$42,600</b>

**EPS/STORMWATER CAPITAL PROJECTS**

Account Name	FY23 Adopted Budget
Midland Ave Waterline	\$1,500,000
Kimball St Stormwater	1,200,000
Detention Ponds	50,000
Ryan Road Rehab	160,000
Truck	80,000
Truck 2x4	47,500
<b>Total</b>	<b>\$3,037,500</b>

## Gas Fund (530)

The Gas Fund is the second largest of the ten 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.

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.

### REVENUE

Revenue	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
License and Permits	\$4,597	\$9,934	\$5,000	\$1,000
Charges for Services	8,702,326	9,334,089	8,745,000	11,302,000
Interest	36	18	10,000	0
Miscellaneous and Other	68	0	10,000	0
<b>Subtotal</b>	<b>\$8,707,026</b>	<b>\$9,344,041</b>	<b>\$8,770,000</b>	<b>\$11,303,000</b>

Other Financing Sources				
Disposition of Assets	\$0	\$0	\$0	\$0
Proceeds - Debt	0	0	0	2,500,000
Transfers In	0	0	0	0
Budgeted Use of Reserves	0	0	0	1,372,295
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,872,295</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$8,707,026</b>	<b>\$9,344,041</b>	<b>\$8,770,000</b>	<b>\$15,175,295</b>

### EXPENSE

Department	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
Gas	\$5,632,831	\$8,885,301	\$8,193,200	\$11,126,095
Capital				4,049,200
<b>Total Expenses</b>	<b>\$5,632,831</b>	<b>\$8,885,301</b>	<b>\$8,193,200</b>	<b>\$15,175,295</b>

## Gas (530-4700)

### **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.
5. Participate in the City's Development Team, permitting, and inspection programs.

**EXPENSE DETAILS**

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5111000	<b>Regular Salaries</b>	\$372,713	\$390,951	\$437,800	\$517,360
5113000	<b>Overtime</b>	44,889	45,649	78,500	74,943
5114000	<b>Vacation</b>	20,488	19,464	31,900	20,808
5115000	<b>Holiday</b>	15,450	16,796	16,700	18,657
5121000	<b>Group Insurance</b>	87,552	115,544	167,500	168,331
5122000	<b>Social Security (FICA)</b>	26,882	28,425	35,000	38,063
5123000	<b>Medicare</b>	6,287	6,648	8,200	8,902
5124000	<b>Retirement Contribution</b>	-2,168	0	0	0
5128000	<b>Other Employee Benefits</b>	110,214	0	118,900	91,932
5212000	<b>Professional</b>	4,533	20,035	40,000	61,400
5212300	<b>Billing &amp; Collection Services</b>	233,221	0	255,000	272,900
5213000	<b>Technical</b>	9,972	7,670	42,500	40,000
5221000	<b>Cleaning Services</b>	188	107	200	200
5221100	<b>Landfill Fees</b>	140	760	0	200
5222000	<b>General Repairs &amp; Maintenance</b>	16,186	0	0	1,000
5222100	<b>Infrastructure Repairs &amp; Maintenance</b>	266,047	285,931	110,000	110,000
5222200	<b>Building Maintenance</b>	3,029	0	6,500	0
5222500	<b>Vehicle Repairs &amp; Maintenance</b>	17,043	20,603	28,000	28,000
5222600	<b>Equipment Repairs &amp; Maintenance</b>	41,500	44,364	157,400	100,000
5223200	<b>Rental Of Equipment</b>	1,225	1,109	1,500	1,500
5231100	<b>Claims</b>	1,237	0	10,000	10,000
5232000	<b>Communications</b>	15,463	14,838	17,600	18,000
5233000	<b>Advertising</b>	3,448	1,637	4,000	4,000
5234000	<b>Printing &amp; Binding</b>	850	1,228	5,000	5,000
5235000	<b>Travel</b>	536	290	3,800	3,800
5236000	<b>Dues &amp; Fees</b>	11,776	11,938	14,500	15,500
5237000	<b>Education &amp; Training</b>	1,601	1,076	8,300	8,300
5238000	<b>Licenses &amp; Fees</b>	13,231	14,247	15,300	15,300
5311000	<b>General Supplies</b>	16,369	14,760	33,800	33,800
5312100	<b>Water / Sewage</b>	0	0	0	1,000
5312300	<b>Electricity</b>	13,372	13,246	15,300	3,500
5312700	<b>Gasoline</b>	29,657	26,373	37,500	40,000
5313000	<b>Food &amp; Meals</b>	776	612	2,200	2,200
5314000	<b>Books &amp; Publications</b>	0	0	400	400
5315200	<b>Sup/Inv Purchased Resale</b>	3,294,462	4,821,496	3,965,800	7,600,000
5316000	<b>Small Tools &amp; Equipment</b>	11,514	17,370	49,900	49,900
5316300	<b>Technology Equipment</b>	0	21	8,900	8,900
5317000	<b>Other Supplies</b>	968	0	0	
5317200	<b>Uniforms</b>	10,346	6,323	8,500	9,000
5317501	<b>Utility Supplies(Pipe, Etc.)</b>	214,116	319,089	464,600	464,000
5414000	<b>Infrastructure</b>	0	2,548,491	740,200	0
5421000	<b>Machinery &amp; Equipment</b>	0	12,500	178,000	0
5422000	<b>Vehicles</b>	0	0	106,000	0



5510000	<b>Indirect Cost Allocations</b>	471,902	0	682,700	1,169,300
5610000	<b>Depreciation</b>	191,618	0	0	0
5720000	<b>Public Relations</b>	1,644	1,030	10,300	10,000
5730500	<b>Marketing Programs (Rebates)</b>	45,300	48,600	275,000	100,000
5740000	<b>Bad Debt Expense</b>	7,256	6,082	0	0
	<b>Total Gas</b>	<b>\$5,632,831</b>	<b>\$8,885,301</b>	<b>\$8,193,200</b>	<b>\$11,126,095</b>

### GAS CAPITAL PROJECTS

Account Name	FY23 Adopted Budget
Barr-Oconee-Walton County Expansion	\$450,000
Bill Rutledge Main Extension	\$95,000
Dee Kennedy Rd Expansion	\$85,000
Exchange Blvd Ext	\$15,000
Regulator Station Upgrades	\$45,000
Robertson Bridge Rd GA Club Ext	\$550,000
Sensus FlexNet Base Station	\$65,000
SR11 & 211 GDOT UTILITY RELOC	\$60,000
Trencher Replacement	\$118,000
Jefferson Hwy Hwy 53 Relocation	\$24,000
SR11 Hwy 211 Upgrades	\$125,000
SR53 at Jackson Trail Rd	\$22,000
Hwy 82 Gas Main Ext	\$225,000
Smith Mill Rd HP Expansion	\$1,880,000
Trailer 8 ton	\$11,700
System Integrity & Renewal	\$75,000
2 Crew Service Body Trucks	\$61,000
Truck 2x4	\$142,500
<b>Total</b>	<b>\$4,049,200</b>

## Solid Waste Fund (540)

### REVENUE

The primary source of revenue is based on fixed monthly charges for solid waste collection services, which are billing through the Utility Fund/ Customer Service Center.

The Solid Waste Fund records revenues and expenditures associated with solid waste collection. Household waste, recycling, and bulk waste activities are provided via contract with Waste Management. Leaf, limb, and yard debris collections as well as street sweeping services are provided via contract with ESS Operations.

Revenue	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
Charges for Services	\$1,328,788	\$1,346,089	\$1,600,500	\$2,030,654
<b>Subtotal</b>	<b>\$1,328,788</b>	<b>\$1,346,089</b>	<b>\$1,600,500</b>	<b>\$2,030,654</b>

Other Financing Sources (Uses)				
Disposition of Assets	\$0	\$0	\$0	\$0
Budgeted Surplus	0	0	0	-178,583
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$178,583</b>
<b>Total Revenues and Other Financing Sources (Uses)</b>	<b>\$1,328,788</b>	<b>\$1,346,089</b>	<b>\$1,600,500</b>	<b>\$1,852,071</b>

### EXPENSE

Department	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
Solid Waste Collection	\$857,445	\$797,508	\$1,586,300	\$1,852,071
<b>Total Expenses</b>	<b>\$857,445</b>	<b>\$797,508</b>	<b>\$1,586,300</b>	<b>\$1,852,071</b>

## Solid Waste Collection (540-4520)

### STATEMENT OF PURPOSE

The Solid Waste Department provides curbside garbage, recycling collection, leaf/limb, and yard debris and bulk waste collection services to all single-family residences within the City limits on a once weekly routed service. The Department provides cart service for the businesses and apartments within the City. Dumpster service is open to all sanitation providers. Street sweeping is provided for each City street on the same weekly route system as collections.

### PROGRAM OBJECTIVES

1. To provide the citizens, businesses, and industry of Winder with efficient, cost-effective solid waste 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.
3. To provide services on a consistent weekly same day service basis.

### EXPENSE DETAILS

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5111000	Regular Salaries	\$0	\$0	\$42,200	\$33,679
5114000	Vacation	0	0	1,300	730
5115000	Holiday	0	0	3,300	2,502
5121000	Group Insurance	0	0	9,900	11,209
5122000	Social Security (FICA)	0	0	2,900	2,241
5123000	Medicare	0	0	700	524
5212000	Professional	761,127	805,089	1,234,400	1,365,000
5212300	Billing & Collection Services	17,041	0	17,600	19,040
5221100	Landfill Fees	0	0	61,000	39,000
5222500	Vehicle Repairs & Maintenance	0	0	28,000	49,000
5222600	Equipment Repairs & Maintenance	0	0	8,200	1,100
5232000	Communications	0	0	400	0
5311000	General Supplies	362	0	0	0
5421000	Machinery & Equipment	0	0	0	0
5510000	Indirect Cost Allocations	71,137	0	94,900	194,600
5610000	Depreciation	5,605	0	0	5,600
5740000	Bad Debt Expense	2,173	-7,581	0	
5812000	Capital Lease	0	0	71,000	95,657
5820000	Interest	0	0	10,500	14,111
5128000	Other Employee Benefits	0	0	0	18,078
	<b>Total Solid Waste Collection</b>	<b>\$857,445</b>	<b>\$797,508</b>	<b>\$1,586,300</b>	<b>\$1,852,071</b>

## Chimneys Golf Course Fund (570)

The Chimneys Golf Course Fund accounts for the operations and maintenance associated with managing the Chimneys Golf Course, which is located at 338 Monroe Highway, Winder, Georgia. The primary sources of revenues are golf memberships, greens fees, food, and merchandise sales.

The Chimneys Golf Course Fund records revenues and expenditures associated with the operations and maintenance of managing the golf course.

### REVENUE

The primary sources of revenues are golf memberships, green fees, food, and merchandise sales.

The Chimneys Golf Course Fund records revenues and expenditures associated with the operations and maintenance of managing the golf course.

Revenue	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
Charges for Services	\$919,327	\$1,156,399	\$1,343,700.00	\$1,981,434
Contributions	0	0	0	0
Miscellaneous and Other	1,300	0	\$1,100	0
<b>Subtotal</b>	<b>\$920,627</b>	<b>\$1,156,399</b>	<b>\$1,344,800</b>	<b>\$1,981,434</b>

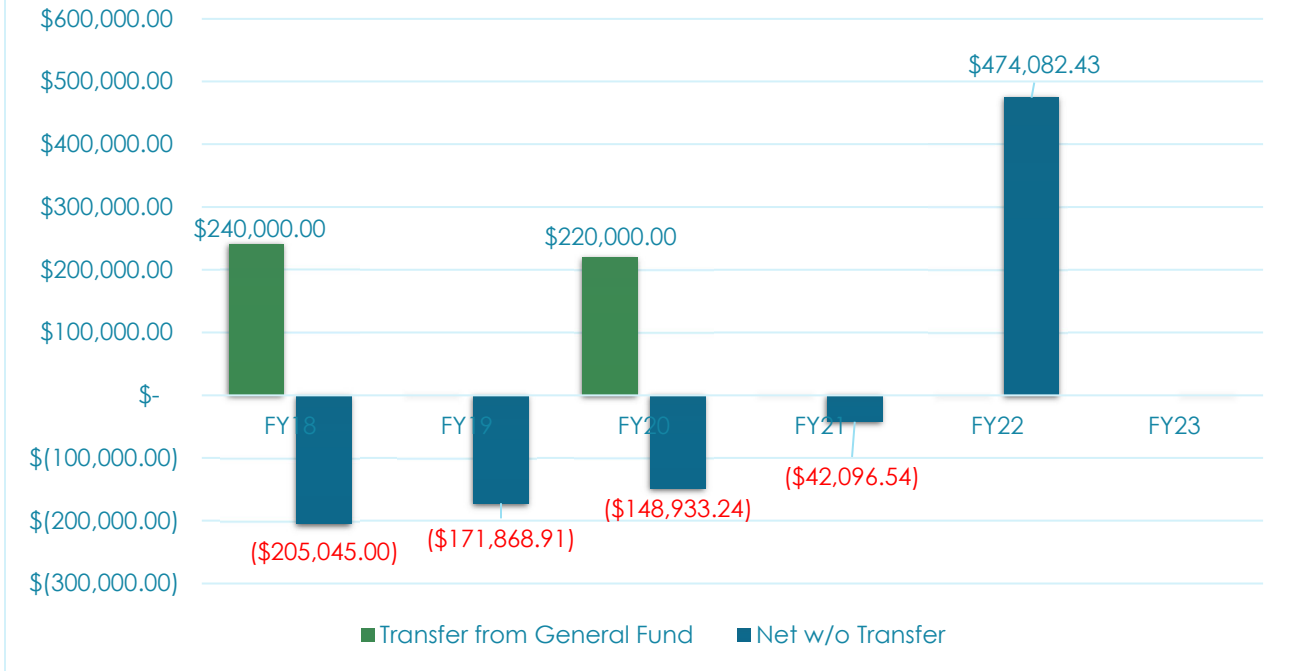
Other Financing Sources (Uses)				
Disposition of Assets	\$0	\$0	\$0	\$0
Proceeds - Debt	0	0	0	0
Transfers In	220,000	0	0	0
Budgeted Surplus	0	0	0	-138,737
Internal Debt Service	0	0	0	-31,062
<b>Subtotal</b>	<b>\$220,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$31,062</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$1,140,627</b>	<b>\$1,156,399</b>	<b>\$1,344,800</b>	<b>\$1,811,635</b>

### EXPENSE

Department	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
Golf Pro Shop	\$469,835	\$434,830	\$551,200	\$801,338
Golf Maintenance	599,726	548,844	814,800	831,366
Capital*				178,931
<b>Total Expenses</b>	<b>\$1,069,561</b>	<b>\$983,674</b>	<b>\$1,366,000</b>	<b>\$1,811,635</b>

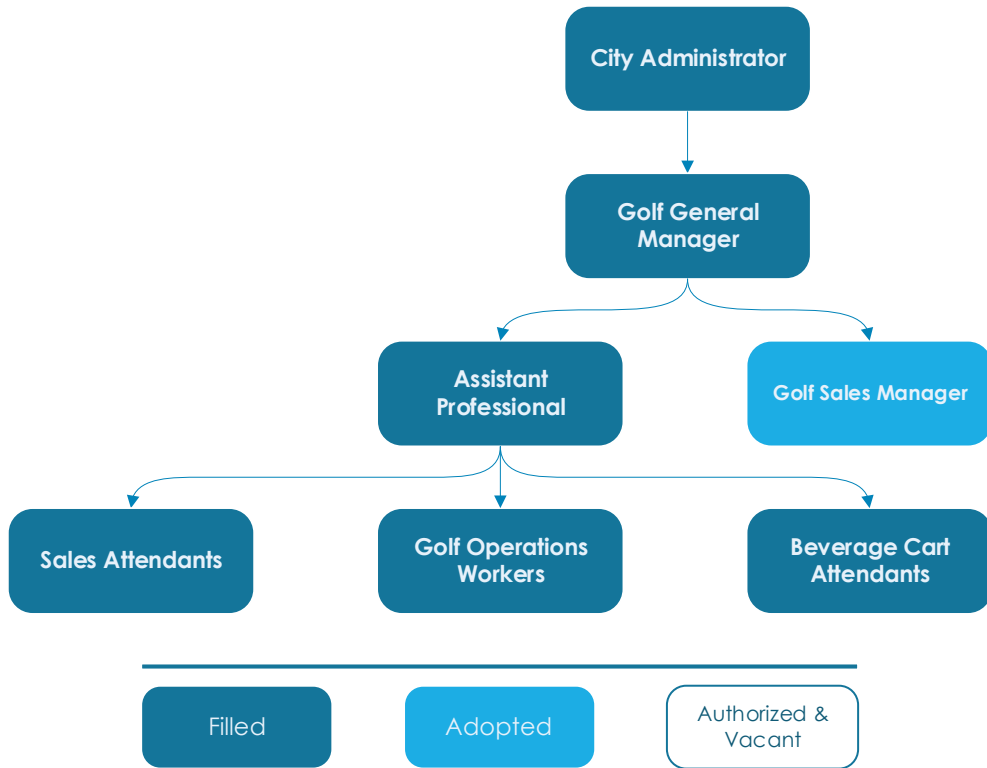
\*Capital listed in departments for prior years

## Golf Performance



*Under new management, the Chimneys golf course has ended its reliance on transfers from the General Fund and is now a fully self-funded, profitable operation for the City.*

**PERSONNEL**



### STATEMENT OF PURPOSE

The City of Winder's Chimneys Golf Course Pro Shop Operations Department strives to furnish quality facilities under a sound management and financial plan that is competitive and self-supportive.

### PROGRAM OBJECTIVES

1. To provide an affordable, high quality golf experience for all patrons through providing the highest level of customer service possible, while remaining competitive and self-supporting.
2. To promote increased participation and growth of the game.
3. To promote increased memberships for the golf course.

### EXPENSE DETAILS

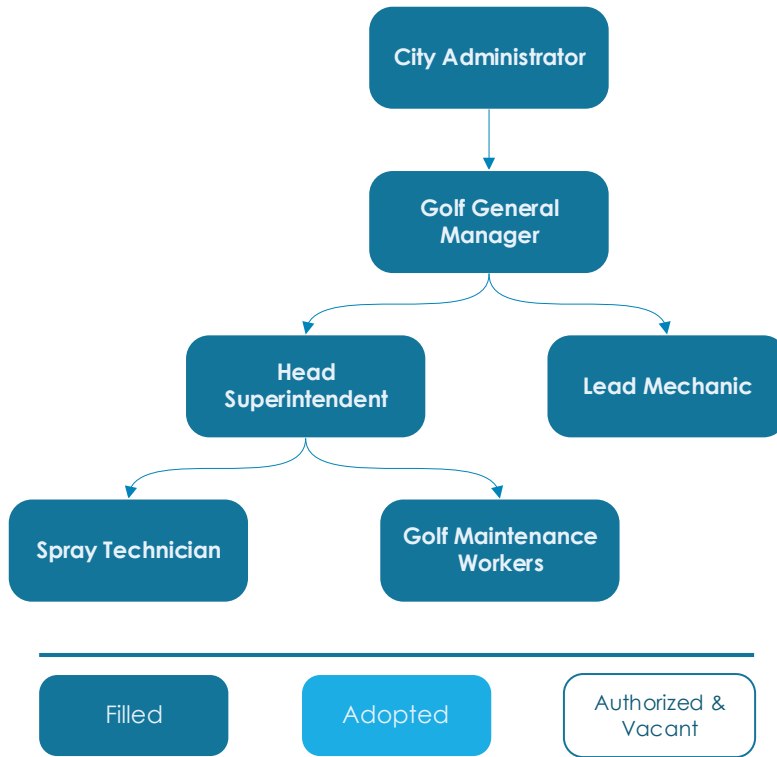
Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5111000	<b>Regular Salaries</b>	\$177,496	\$212,193	\$180,000	\$209,292
5113000	<b>Overtime</b>	9,371	4,008	10,000	0
5114000	<b>Vacation</b>	4,465	-1,515	8,600	12,234
5115000	<b>Holiday</b>	3,804	3,918	3,400	13,812
5121000	<b>Group Insurance</b>	15,244	16,312	34,500	26,047
5122000	<b>Social Security (FICA)</b>	13,310	14,495	13,800	14,045
5123000	<b>Medicare</b>	3,113	3,390	3,300	3,285
5128000	<b>Other Employee Benefits</b>	7,043	0	9,700	25,354
5212000	<b>Professional</b>	0	13,100	0	120,640
5213000	<b>Technical</b>	3,720	3,900	7,600	13,000
5221000	<b>Cleaning Services</b>	0	0	3,000	0
5222000	<b>General Repairs &amp; Maintenance</b>	0	200	4,400	4,326
5222200	<b>Building Maintenance</b>	26,293	0	0	29,743
5222500	<b>Vehicle Repairs &amp; Maintenance</b>	0	0	1,500	825
5222600	<b>Equipment Repairs &amp; Maintenance</b>	582	2,079	2,400	2,400
5223200	<b>Rental Of Equipment</b>	57,766	57,450	60,000	60,000
5232000	<b>Communications</b>	1,464	1,755	8,500	5,000
5233000	<b>Advertising</b>	1,009	2,000	6,000	2,100
5234000	<b>Printing &amp; Binding</b>	1,720	2,646	4,000	4,500
5235000	<b>Travel</b>	119	0	400	400
5236000	<b>Dues &amp; Fees</b>	1,230	2,005	2,000	2,000
5237000	<b>Education &amp; Training</b>	0	0	1,200	1,200
5238000	<b>Licenses &amp; Fees</b>	200	205	2,300	500
5311000	<b>General Supplies</b>	16,596	13,961	15,600	15,000
5312100	<b>Water / Sewage</b>	0	0	4,200	7,500
5312300	<b>Electricity</b>	0	0	9,300	9,500
5312700	<b>Gasoline</b>	9,157	10,319	18,000	16,000
5313000	<b>Food &amp; Meals</b>	289	441	800	500
5315900	<b>Sup/Inv Purchased Resale-Apparel-Women</b>	62,929	1,095	0	2,178

5315906	Sup/Inv Purchased Resale-Food And Drinks	0	22,272	15,800	13,998
5315908	Sup/Inv Purchased Resale-Beer	0	8,966	12,700	15,431
5315909	Sup/Inv Purchased Resale-Clubs & Equipment	0	1,671	2,900	6,240
5315910	Sup/Inv Purchased Resale-Bags	0	458	1,100	840
5315911	Sup/Inv Purchased Resale-Gloves	0	3,928	3,900	7,729
5315912	Sup/Inv Purchased Resale-Balls	0	26,822	19,400	36,107
5315913	Sup/Inv Purchased Resale-Shoes	0	-48	2,700	4,400
5315914	Sup/Inv Purchased Resale-Hats	0	221	3,000	7,807
5315915	Sup/Inv Purchased Resale-Apparel-Men	0	469	9,800	4,345
5315917	Gifts, Accessories, Misc.	0	1,911	2,100	5,621
5315918	Sup/Inv Purchased Resale-Liquor	0	0	0	5,440
5316000	Small Tools & Equipment	965	3,075	3,600	4,000
5316300	Technology Equipment	1,914	1,131	1,800	2,000
5317200	Uniforms	3,103	0	1,800	1,800
5413000	Buildings	0	0	0	0
5510000	Indirect Cost Allocations	39,513	0	56,100	84,200
5610000	Depreciation	7,419	0	0	0
5720000	Public Relations	0	0	0	0
5813000	Other Debt Service	0	0	0	0
	<b>Total Golf Pro Shop</b>	<b>\$469,835</b>	<b>\$434,830</b>	<b>\$551,200</b>	<b>\$801,338</b>



Golf Maintenance Operations (570-6131)

**PERSONNEL**



**STATEMENT OF PURPOSE**

The City of Winder's Golf Maintenance Operations Department strives to maintain quality facilities, grounds, and equipment under a sound management and financial plan that is competitive and self-supportive.

**PROGRAM OBJECTIVES**

1. To provide an affordable, high quality golf experience for all patrons through providing the highest level of course conditioning while remaining competitive and self-supporting.
2. To improve course aesthetics and maintain all equipment in a cost-effective manner.

**EXPENSE DETAILS**

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5111000	<b>Regular Salaries</b>	\$208,455	\$207,430	\$339,000	\$356,904
5113000	<b>Overtime</b>	6,642	8,965	2,100	0
5114000	<b>Vacation</b>	5,650	5,324	18,500	19,274
5115000	<b>Holiday</b>	5,403	4,370	3,200	18,758
5121000	<b>Group Insurance</b>	23,910	23,078	31,500	33,950
5122000	<b>Social Security (FICA)</b>	12,090	14,041	18,400	23,668
5123000	<b>Medicare</b>	2,828	3,284	4,300	5,535
5128000	<b>Other Employee Benefits</b>	10,634	0	14,500	32,276
5212000	<b>Professional</b>	4,220	4,851	9,000	4,500
5222000	<b>General Repairs &amp; Maintenance</b>	14,828	7,295	8,800	6,000
5222200	<b>Building Maintenance</b>	6,201	1,359	0	0
5222500	<b>Vehicle Repairs &amp; Maintenance</b>	942	391	2,200	2,200
5222600	<b>Equipment Repairs &amp; Maintenance</b>	38,411	35,937	35,900	34,000
5223200	<b>Rental Of Equipment</b>	0	70	2,400	2,400
5232000	<b>Communications</b>	0	0	4,600	3,000
5235000	<b>Travel</b>	0	0	400	400
5236000	<b>Dues &amp; Fees</b>	710	610	700	1,000
5237000	<b>Education &amp; Training</b>	375	0	800	800
5238000	<b>Licenses &amp; Fees</b>	45	0	400	400
5311000	<b>General Supplies</b>	10,592	8,026	16,300	4,800
5312100	<b>Water / Sewage</b>	0	0	3,900	1,000
5312300	<b>Electricity</b>	0	0	1,500	1,700
5312700	<b>Gasoline</b>	11,127	9,668	14,400	16,000
5313000	<b>Food &amp; Meals</b>	0	0	300	500
5316000	<b>Small Tools &amp; Equipment</b>	4,014	4,750	4,800	3,000
5316300	<b>Technology Equipment</b>	534	0	1,100	1,100
5317000	<b>Golf Course Supplies</b>	0	0	0	4,800
5317100	<b>Sand</b>	10,030	9,634	11,000	11,000
5317200	<b>Uniforms</b>	4,934	0	1,800	1,200
5317300	<b>Fertilizer</b>	37,251	405	57,500	69,000
5317305	<b>Landscape &amp; Beautification</b>	0	0	0	5,000
5317310	<b>Rock</b>	0	0	2,400	1,800
5317400	<b>Seed/Sod</b>	795	3,256	6,000	5,000
5317500	<b>Chemicals</b>	70,079	114,654	57,500	63,000
5317506	<b>Irrigation</b>	0	0	0	10,000
5414000	<b>Infrastructure</b>	0	61,048	0	0
5421000	<b>Machinery &amp; Equipment</b>	0	20,399	79,000	
5510000	<b>Indirect Cost Allocations</b>	50,445	0	60,600	87,400
5610000	<b>Depreciation</b>	58,580	0	0	0
		<b>\$599,726</b>	<b>\$548,844</b>	<b>\$814,800</b>	<b>\$831,366</b>

**GOLF CAPITAL PROJECTS**

<b>Account Name</b>	<b>FY23 Adopted Budget</b>
Golf Paving & Resurfacing	\$40,377
Fairway Mower	\$30,000
Beverage Cart	\$12,112
Lighting Renovation	\$12,450
Clubhouse & Pavilion Paint	\$16,993
Used Trim Mowers	\$60,000
Golf Pavilion Furniture	\$6,999
<b>Total</b>	<b>\$178,931</b>

## Internal Service Funds

### Utility Service Fund (600)

The Utility Service Fund accounts for the city's utility billing, meter reading and customer service. Department costs to provide these services are allocated to utility funds and reflected as charges for services in the Utility Service Fund.

#### REVENUE

Revenue	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
Charges for Services	\$842,446	\$673,571	\$910,800	\$976,440
<b>Total Revenues</b>	<b>\$842,446</b>	<b>\$673,571</b>	<b>\$910,800</b>	<b>\$976,440</b>

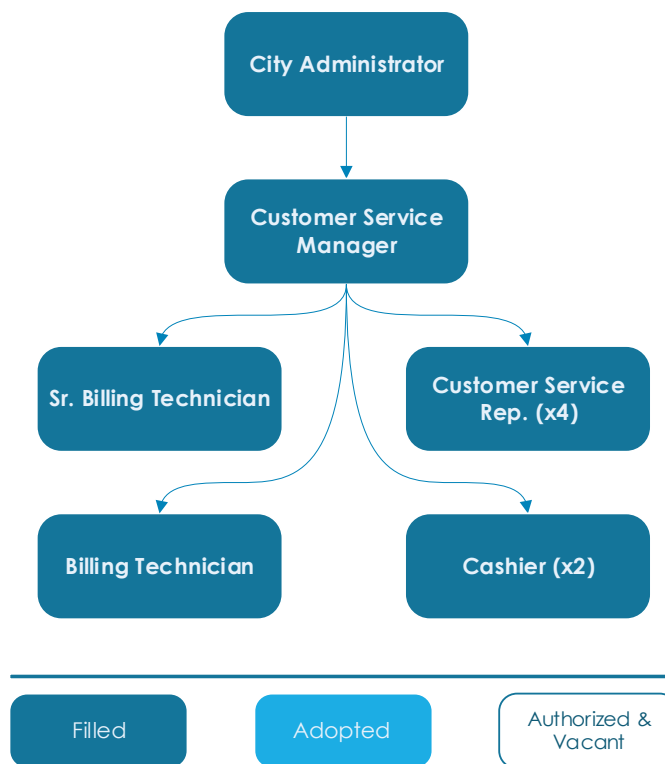
#### EXPENSE

Department	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
Utility Billing and Collections	\$842,446	\$663,051	\$910,800	\$976,440
<b>Total Expenses</b>	<b>\$842,446</b>	<b>\$663,051</b>	<b>\$910,800</b>	<b>\$976,440</b>

## Utility Billing and Collections (600-1590)

### PERSONNEL

Position Classification by Fund and Department	Position Grade	FY 2023 Budget	
		Full-time	Part-time
<b>CUSTOMER SERVICES</b>			
Customer Service Manager	22	1	
Customer Service Rep II	15	4.5	
Utility Billing Technician	15	2	
Senior Billing Technician	17	1	
Cashier	13	2	
Telecommunications Specialist	17	0	
Sub-Total Customer Account Services		10.5	0



### STATEMENT OF PURPOSE

To provide accurate billing, cash collections, and exemplary customer service for all of the City of Winder water, wastewater, gas, and sanitation customers.

### PROGRAM OBJECTIVES

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

**EXPENSE DETAILS**

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5111000	<b>Regular Salaries</b>	\$327,475	\$287,541	\$346,200	\$397,955
5113000	<b>Overtime</b>	1,967	1,764	2,200	2,775
5114000	<b>Vacation</b>	13,313	11,989	18,500	12,331
5115000	<b>Holiday</b>	13,651	11,026	13,600	16,351
5121000	<b>Group Insurance</b>	113,247	106,991	134,700	159,660
5122000	<b>Social Security (FICA)</b>	20,725	18,737	23,600	25,838
5123000	<b>Medicare</b>	4,847	4,382	5,600	6,043
5124000	<b>Retirement Contribution</b>	-454	0	0	
5128000	<b>Other Employee Benefits</b>	46,083	0	56,700	37,743
5212000	<b>Professional</b>	102,413	106,302	130,900	58,348
5213000	<b>Technical</b>	89,198	99,637	86,300	87,257
5221000	<b>Cleaning Services</b>	365	432	500	7,500
5222000	<b>General Repairs &amp; Maintenance</b>	0	0	1,000	6,326
5222200	<b>Building Maintenance</b>	56,576	0	31,100	0
5222500	<b>Vehicle Repairs &amp; Maintenance</b>	44	204	500	600
5222600	<b>Equipment Repairs &amp; Maintenance</b>	329	225	0	75,000
5223200	<b>Rental Of Equipment</b>	3,752	3,294	4,000	9,184
5231100	<b>Claims</b>	0	0	5,000	5,000
5232000	<b>Communications</b>	0	0	0	0
5234000	<b>Printing &amp; Binding</b>	2,370	1,695	3,000	14,817
5235000	<b>Travel</b>	0	0	1,500	1,500
5236000	<b>Dues &amp; Fees</b>	20,815	-790	17,600	20,804
5237000	<b>Education &amp; Training</b>	0	199	3,500	0
5311000	<b>General Supplies</b>	8,942	7,675	14,900	11,268
5312100	<b>Water / Sewage</b>	0	0	0	2,500
5312300	<b>Electricity</b>	0	0	0	8,500
5312700	<b>Gasoline</b>	61	53	200	300
5313000	<b>Food &amp; Meals</b>	0	407	800	1,040
5314000	<b>Books &amp; Publications</b>	0	0	200	0
5316000	<b>Small Tools &amp; Equipment</b>	4,364	1,009	3,000	6,000
5316300	<b>Technology Equipment</b>	7,716	278	4,200	0
5317200	<b>Uniforms</b>	0	0	1,500	1,800
5610000	<b>Depreciation</b>	4,600	0	0	0
5720000	<b>Public Relations</b>	47	0	0	0
		<b>\$842,446</b>	<b>\$663,051</b>	<b>\$910,800</b>	<b>\$976,440</b>

# Capital and Debt



## FY23 Project Budget by Funding Source

Fund	FY 2023
ARPA	\$100,000
Bonds	\$2,000,000
CDBG	\$1,075,000
CDBG - Sewer	\$1,000,000
Gas	\$4,049,200
General	\$32,000
Golf	\$178,931
Governor's Grant	\$4,000,000
Governor's Grant / Direct Allocation	\$35,000
LMIG	\$200,000
SPLOST - 2012	\$10,000
SPLOST - 2018	\$907,557
SPLOST - 2022	\$4,764,787
Stormwater	\$3,037,500
Water	\$7,577,398
Water / Developer Cost	\$30,000
Water / GEFA Loan	\$1,800,000
<b>Grand Total</b>	<b>\$30,797,373</b>

## Five Year Capital Plan

Project Name	Dept Ranking	Fund	FY23	FY24	FY25	FY26	FY27	Total
2 Crew Service Body Trucks	B - Desirable	Gas	\$61,000	\$0	\$0	\$0	\$0	\$61,000
		Water	\$61,000	\$0	\$0	\$0	\$0	\$61,000
2 Vehicles (Replacement)	B - Desirable	Water	\$100,000	\$0	\$0	\$0	\$0	\$100,000
4 x 2 Extended Cab Truck	A - Essential	SPLOST - 2022	\$40,000	\$0	\$0	\$0	\$0	\$40,000
4x4 Pickup Truck	B - Desirable	Water	\$40,000	\$0	\$0	\$0	\$0	\$40,000
Ambusher Attachment	B - Desirable	Water	\$30,000	\$0	\$0	\$0	\$0	\$30,000
Asphalt Patching Truck	A - Essential	SPLOST - 2018	\$207,557	\$0	\$0	\$0	\$0	\$207,557
Asphalt Resurfacing	A - Essential	SPLOST - 2022	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$400,000
Attachments for Wheel Loader	B - Desirable	SPLOST - 2022	\$22,000	\$0	\$0	\$0	\$0	\$22,000
Auburn Winder Reservoir	A - Essential	Direct Allocation Funding	\$0	\$2,000,000	\$0	\$0	\$0	\$2,000,000
		Governor's Grant	\$1,000,000	\$2,000,000	\$3,000,000	\$0	\$0	\$6,000,000
		Water	\$2,000,000	\$15,000,000	\$9,000,000	\$10,000,000	\$0	\$36,000,000
Backup Solution	A - Essential	SPLOST - 2022	\$102,497	\$0	\$0	\$0	\$0	\$102,497
Barr-Oconee-Walton Cty. Exp	B - Desirable	Gas	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$2,250,000
Battery Replacements	A - Essential	SPLOST - 2022	\$40,000	\$0	\$0	\$0	\$0	\$40,000
Belt Press Polymer System	A - Essential	Water	\$30,000	\$0	\$0	\$0	\$0	\$30,000
Beverage Cart	B - Desirable	Golf	\$12,112	\$0	\$0	\$0	\$0	\$12,112
Bill Rutledge Main Extension	B - Desirable	Gas	\$95,000	\$0	\$0	\$0	\$0	\$95,000
Bucket Truck	B - Desirable	SPLOST - 2022	\$160,000	\$0	\$0	\$0	\$0	\$160,000
Cedar Creek Bypass Pump	A - Essential	Water	\$250,000	\$0	\$0	\$0	\$0	\$250,000
Center St Stormwater Rehab	A - Essential	ARPA	\$100,000	\$50,000	\$0	\$0	\$0	\$150,000
CID Laptops	C - Acceptable	General	\$20,000	\$0	\$0	\$0	\$0	\$20,000
City Pond Playground Equipment	B - Desirable	SPLOST - 2022	\$0	\$75,000	\$0	\$0	\$0	\$75,000
Clubhouse & Pavilion Paint	B - Desirable	Golf	\$16,993	\$0	\$0	\$0	\$0	\$16,993
Conference Room Displays	B - Desirable	General	\$0	\$45,000	\$0	\$0	\$0	\$45,000
Council Chambers Upgrade	B - Desirable	SPLOST - 2018	\$0	\$80,000	\$0	\$0	\$0	\$80,000
Dee Kennedy Rd Expansion	B - Desirable	Gas	\$85,000	\$85,000	\$0	\$0	\$0	\$170,000
Detention Ponds	B - Desirable	Stormwater	\$50,000	\$50,000	\$50,000	\$0	\$0	\$150,000
Diesel Zero Turn Mower	B - Desirable	SPLOST - 2022	\$0	\$35,000	\$0	\$0	\$0	\$35,000

Project Name	Dept Ranking	Fund	FY23	FY24	FY25	FY26	FY27	Total
Downtown Decorative Signage	B - Desirable	SPLOST - 2022	\$0	\$300,000	\$0	\$0	\$0	\$300,000
Dump Truck Replacement	B - Desirable	Water	\$90,000	\$0	\$0	\$0	\$0	\$90,000
E Athens St Detention Pond	B - Desirable	GEFA Loan	\$0	\$0	\$2,150,000	\$0	\$0	\$2,150,000
		SPLOST - 2022	\$50,000	\$50,000	\$0	\$0	\$0	\$100,000
E Stephens St SW Repair	A - Essential	CDBG	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000
		Sewer	\$0	\$600,000	\$0	\$0	\$0	\$600,000
		Water	\$798,000	\$0	\$0	\$0	\$0	\$798,000
Elevator Repair	* Mandated *	Water	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Exchange Blvd Ext	* Mandated *	Gas	\$15,000	\$40,000	\$0	\$0	\$0	\$55,000
		Water	\$15,000	\$15,000	\$0	\$0	\$0	\$30,000
Fairway Mower	A - Essential	Golf	\$30,000	\$0	\$0	\$0	\$0	\$30,000
FD Training Room	A - Essential	SPLOST - 2022	\$22,500	\$0	\$0	\$0	\$0	\$22,500
Firewall Replacements	A - Essential	SPLOST - 2022	\$25,000	\$0	\$0	\$0	\$0	\$25,000
Fueling Station	A - Essential	SPLOST - 2022	\$324,000	\$0	\$0	\$0	\$0	\$324,000
FY 23 Customer Center Generator	B - Desirable	SPLOST - 2022	\$75,000	\$0	\$0	\$0	\$0	\$75,000
GDOT Old Thompson Mill Mulberry	* Mandated *	Water	\$250,000	\$0	\$0	\$0	\$0	\$250,000
Georgia Ave Sewer Main Rehab	A - Essential	CDBG - Sewer	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000
Glenwood Lift Station	B - Desirable	Water	\$50,000	\$750,000	\$0	\$0	\$0	\$800,000
Golf Pavilion Furniture	B - Desirable	Golf	\$6,999	\$0	\$0	\$0	\$0	\$6,999
Golf Paving & Resurfacing	B - Desirable	Golf	\$40,377	\$0	\$0	\$0	\$0	\$40,377
Headsets for Trucks	B - Desirable	SPLOST - 2022	\$23,000	\$0	\$0	\$0	\$0	\$23,000
Heavy Duty Crew Truck	B - Desirable	SPLOST - 2022	\$0	\$60,000	\$0	\$0	\$0	\$60,000
High flow Skid steer	B - Desirable	Water	\$75,000	\$0	\$0	\$0	\$0	\$75,000
Hwy 211 at Thompson Mill	* Mandated *	Water	\$225,000	\$0	\$0	\$0	\$0	\$225,000
Hwy 211 Waterline Rehab	B - Desirable	Water	\$45,000	\$3,500,000	\$3,500,000	\$0	\$0	\$7,045,000
Hwy 53 Eastside Waterline Imp	B - Desirable	Direct Allocation Funding	\$35,000	\$1,565,000	\$0	\$0	\$0	\$1,600,000
Hwy 53 Waterline	A - Essential	Water	\$50,000	\$1,200,000	\$0	\$0	\$0	\$1,250,000
Hwy 82 Gas Main Ext	B - Desirable	Gas	\$225,000	\$0	\$0	\$0	\$0	\$225,000
Indoor Gun Range	B - Desirable	SPLOST - 2022	\$2,000,000	\$0	\$0	\$0	\$0	\$2,000,000
Infill and Infiltration Study	A - Essential	Water	\$200,000	\$0	\$0	\$0	\$0	\$200,000

Project Name	Dept Ranking	Fund	FY23	FY24	FY25	FY26	FY27	Total
Jefferson Hwy 53 Relocation	* Mandated *	Gas	\$24,000	\$250,000	\$0	\$0	\$0	\$274,000
		Water	\$25,000	\$450,000	\$0	\$0	\$0	\$475,000
Kimball St Stormwater	A - Essential	Stormwater	\$1,200,000	\$1,500,000	\$0	\$0	\$0	\$2,700,000
Land for Elevated Water Tank	B - Desirable	Water	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Laurel Lane Dam Repair	A - Essential	Water	\$75,000	\$0	\$0	\$0	\$0	\$75,000
Lead and Copper Survey	* Mandated *	Water	\$45,000	\$0	\$0	\$0	\$0	\$45,000
Lighting Renovation	B - Desirable	Golf	\$12,450	\$0	\$0	\$0	\$0	\$12,450
Linwood Mimosa Rehab	A - Essential	SPLOST - 2012	\$10,000	\$1,635,000	\$0	\$0	\$0	\$1,645,000
LM50 Chemical Feed System	* Mandated *	Water	\$685,000	\$0	\$0	\$0	\$0	\$685,000
LMIG Improvement	A - Essential	LMIG	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
		SPLOST - 2022	\$900,000	\$1,000,000	\$1,100,000	\$1,200,000	\$1,300,000	\$5,500,000
Marburg Plant Upgrades	A - Essential	GEFA Loan	\$100,000	\$2,000,000	\$1,000,000	\$0	\$0	\$3,100,000
Midland Ave Waterline	A - Essential	Developer Cost - Water	\$30,000	\$0	\$0	\$0	\$0	\$30,000
		Stormwater	\$1,500,000	\$0	\$0	\$0	\$0	\$1,500,000
		Water	\$450,000	\$0	\$0	\$0	\$0	\$450,000
Mid-Size 4x4 Truck	B - Desirable	SPLOST - 2022	\$0	\$50,000	\$0	\$0	\$0	\$50,000
Mid-Size Crew Truck	B - Desirable	SPLOST - 2022	\$0	\$45,000	\$0	\$0	\$0	\$45,000
Mini CCTV Push Camera	A - Essential	Water	\$20,000	\$0	\$0	\$0	\$0	\$20,000
Mini Excavator	B - Desirable	Water	\$75,000	\$0	\$0	\$0	\$0	\$75,000
MLK Sewer Main Rehab	A - Essential	Water	\$285,000	\$0	\$0	\$0	\$0	\$285,000
MLK Street Waterline	B - Desirable	CDBG	\$75,000	\$1,125,000	\$0	\$0	\$0	\$1,200,000
Mulberry River Site Upgrades	A - Essential	Water	\$65,000	\$0	\$0	\$0	\$0	\$65,000
MUTCD Style Sign Replacement	A - Essential	SPLOST - 2022	\$88,500	\$92,925	\$97,571	\$102,449	\$107,571	\$489,016
New Aeration System	A - Essential	GEFA Loan	\$1,700,000	\$0	\$0	\$0	\$0	\$1,700,000
New Fire Engine	A - Essential	SPLOST - 2018	\$700,000	\$0	\$0	\$0	\$0	\$700,000
New Reuse Pump	A - Essential	Water	\$22,000	\$0	\$0	\$0	\$0	\$22,000
New Vehicle Purchase	A - Essential	SPLOST - 2022	\$60,000	\$0	\$0	\$0	\$0	\$60,000
Non-CDL Leaf Truck	B - Desirable	SPLOST - 2022	\$200,000	\$0	\$0	\$0	\$0	\$200,000
Overhead Gantry Crane System	B - Desirable	Water	\$25,000	\$1,000,000	\$0	\$0	\$0	\$1,025,000
Parking Lot Fence	A - Essential	SPLOST - 2022	\$0	\$190,000	\$0	\$0	\$0	\$190,000

Project Name	Dept Ranking	Fund	FY23	FY24	FY25	FY26	FY27	Total
PD Interview Rooms	A - Essential	SPLOST - 2022	\$25,200	\$0	\$0	\$0	\$0	\$25,200
PD Training Room	A - Essential	SPLOST - 2022	\$25,500	\$0	\$0	\$0	\$0	\$25,500
Pick-Up Truck	B - Desirable	SPLOST - 2022	\$0	\$46,950	\$0	\$0	\$0	\$46,950
Plant Reuse Water System	A - Essential	Water	\$40,000	\$0	\$0	\$0	\$0	\$40,000
Polymer Feed System	A - Essential	Water	\$25,000	\$0	\$0	\$0	\$0	\$25,000
Pothole Program	A - Essential	SPLOST - 2022	\$204,040	\$0	\$0	\$0	\$0	\$204,040
Regulator Station Upgrades	* Mandated *	Gas	\$45,000	\$0	\$0	\$0	\$0	\$45,000
Repair & Update Bathroom	B - Desirable	SPLOST - 2022	\$25,000	\$0	\$0	\$0	\$0	\$25,000
Replacement Vehicle	B - Desirable	SPLOST - 2022	\$0	\$45,000	\$0	\$0	\$0	\$45,000
Retrofit CCTV Van	B - Desirable	Water	\$40,000	\$0	\$0	\$0	\$0	\$40,000
Ridgeway St Sewer Main Rehab	A - Essential	Water	\$185,000	\$0	\$0	\$0	\$0	\$185,000
Road Striping	A - Essential	SPLOST - 2022	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$200,000
Robertson Bridge Rd GA Club Ext	B - Desirable	Gas	\$550,000	\$0	\$0	\$0	\$0	\$550,000
Rose Hill Master Plan	A - Essential	SPLOST - 2022	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Ryan Rd Rehab	B - Desirable	Stormwater	\$160,000	\$0	\$0	\$0	\$0	\$160,000
Salt Spreader	A - Essential	SPLOST - 2022	\$30,000	\$0	\$0	\$0	\$0	\$30,000
SCADA System Upgrade	A - Essential	Water	\$100,000	\$0	\$0	\$0	\$0	\$100,000
SCADA Upgrades	B - Desirable	Water	\$30,000	\$0	\$0	\$0	\$0	\$30,000
Sensus FlexNet Base Station	A - Essential	Gas	\$65,000	\$0	\$0	\$0	\$0	\$65,000
		Water	\$65,000	\$0	\$0	\$0	\$0	\$65,000
Server Upgrades	B - Desirable	SPLOST - 2022	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Service Crane Truck	A - Essential	Water	\$145,000	\$0	\$0	\$0	\$0	\$145,000
Sidewalk Repairs	A - Essential	SPLOST - 2022	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$400,000
Smith Mill Rd HP Expansion	A - Essential	Gas	\$1,880,000	\$2,000,000	\$0	\$0	\$0	\$3,880,000
SR11 & 211 GDOT Utility Relocation	* Mandated *	Gas	\$60,000	\$0	\$0	\$0	\$0	\$60,000
SR11 Hwy 211 Upgrades	* Mandated *	Gas	\$125,000	\$0	\$0	\$0	\$0	\$125,000
		Water	\$225,000	\$0	\$0	\$0	\$0	\$225,000
SR53 at Jackson Trail Rd	* Mandated *	Gas	\$22,000	\$400,000	\$0	\$0	\$0	\$422,000
		Water	\$22,000	\$400,000	\$0	\$0	\$0	\$422,000
System Integrity & Renewal	B - Desirable	Gas	\$75,000	\$125,000	\$75,000	\$0	\$0	\$275,000
Tahoe	B - Desirable	SPLOST - 2022	\$0	\$42,300	\$0	\$0	\$0	\$42,300

Project Name	Dept Ranking	Fund	FY23	FY24	FY25	FY26	FY27	Total
Thermal Imaging Cameras	A - Essential	SPLOST - 2022	\$18,000	\$0	\$0	\$0	\$0	\$18,000
Trailer 8 Ton	B - Desirable	Gas	\$11,700	\$0	\$0	\$0	\$0	\$11,700
		Water	\$11,700	\$0	\$0	\$0	\$0	\$11,700
Trencher Replacement	C - Acceptable	Gas	\$118,000	\$0	\$0	\$0	\$0	\$118,000
Trimble GPS Handheld Unit	A - Essential	General	\$12,000	\$0	\$0	\$0	\$0	\$12,000
Truck	A - Essential	Stormwater	\$80,000	\$0	\$0	\$0	\$0	\$80,000
Truck 2x4	B - Desirable	Gas	\$142,500	\$0	\$0	\$0	\$0	\$142,500
		Stormwater	\$47,500	\$0	\$0	\$0	\$0	\$47,500
		Water	\$142,500	\$0	\$0	\$0	\$0	\$142,500
Update Vehicle Fleet	A - Essential	SPLOST - 2022	\$104,550	\$0	\$0	\$0	\$0	\$104,550
Used Trim Mowers	B - Desirable	Golf	\$60,000	\$0	\$0	\$0	\$0	\$60,000
Utility Vehicle	B - Desirable	SPLOST - 2022	\$0	\$22,000	\$0	\$0	\$0	\$22,000
Vehicle for Cemetery	B - Desirable	SPLOST - 2022	\$0	\$34,500	\$0	\$0	\$0	\$34,500
VFD for High Service Pumps	A - Essential	Water	\$100,000	\$0	\$0	\$0	\$0	\$100,000
VFD for RAS Pump	B - Desirable	Water	\$15,000	\$0	\$0	\$0	\$0	\$15,000
VLR Lining	A - Essential	Water	\$150,198	\$0	\$0	\$0	\$0	\$150,198
WTP Upgrade	A - Essential	Bonds	\$2,000,000	\$2,600,000	\$0	\$0	\$0	\$4,600,000
		Governor's Grant	\$3,000,000	\$1,000,000	\$2,000,000	\$0	\$0	\$6,000,000
Grand Total			\$30,797,373	\$44,453,675	\$22,872,571	\$12,202,449	\$2,307,571	\$112,633,639

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## Debt

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The goal of the City's debt practice is to maintain a sound fiscal position; thereby only utilizing long-term debt to provide resources to finance needed capital improvements, while accumulating adequate resources to repay the debt. In addition, it is the City's goal to maintain and improve its credit rating through strong financial administration. The City acknowledges that failure to meet the demands of growth may inhibit its continued economic viability but also realizes that excess outstanding debt may have detrimental effects on the ability of the City to meet its continuing operational needs.

Credit ratings are the rating agencies' assessment of the City's ability and willingness to repay debt on a timely basis. Credit ratings are an important indicator in the credit markets and can influence interest rates a borrower must pay. Each of the rating agencies believes that debt management is a positive factor in evaluating issuers and assigning credit ratings. Therefore, implementing debt management practices will be viewed positively by the rating agencies and could influence the City's credit rating and ultimately lower borrowing costs.

Computation of Legal Debt Margin	
Taxable Assessed Value	\$626,498,304
Add back: Exemptions	44,254,312
<b>Total Assessed Value</b>	<b>\$670,752,616</b>
Debt Limit (10% of Total Assessed Value)	\$67,075,262
Debt Applicable to Debt Limit (at FY22):	
General obligation bonds	-
Less: Amount set aside for repayment of general obligation debt	-
Total net debt applicable to limit	\$0
<b>Unused Legal Debt Limit</b>	<b>\$67,075,262</b>

**Note:** The constitutional debt limit for general obligation tax bonds which may be issued by the City of Winder is 10% of the assessed valuation of taxable property within the City. The Georgia Constitution (Article 9, Section 5, Paragraph 1) establishes the maximum debt limits for counties and other political subdivisions of the State. Under the Constitution, certain types of debt issued by a political subdivision, including cities, cannot exceed an amount that is equal to 10 percent of the assessed value of all taxable property located within that particular entity.

As indicated above, the legal debt margin of the City of Winder as of fiscal year ending 2021 is \$67,075,262. This amount is based on the 2022 preliminary tax digest dated May 4, 2022. The legal debt margin amount is important in that it represents the net amount of external financing resources that is available to the City through the issuance of general obligation (G.O.) bonds. G.O. bonds are debt instruments issued in the name of the government and whose repayment is guaranteed through a pledge of the full faith and credit of the issuer. This means that when a majority of the voters in the City approve a general obligation bond referendum, they are guaranteeing the purchaser of that bond that they will pay property taxes in amount that is sufficient to pay the bonds at maturity and the interest earned on the bonds.

# Component Unit



# Component Units

## Downtown Development Fund (150-7550)

### REVENUE

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.

Revenue	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
Intergovernmental	\$0	\$13,576	\$505,800	\$150,000
<b>Subtotal</b>	<b>\$0</b>	<b>\$13,576</b>	<b>\$505,800</b>	<b>\$150,000</b>

Other Financing Sources				
Proceeds - Debt	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$0</b>	<b>\$13,576</b>	<b>\$505,800</b>	<b>\$150,000</b>

*This fund is wholly subsidized by the General Fund.*

### 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 for the City of Winder with 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.

### EXPENDITURE DETAILS

Acct#	Account Name	FY20 Actual	FY21 Actual	FY22 Adopted Budget	FY23 Adopted Budget
5212000	<b>Professional</b>	\$0	\$99,634	\$500,000	\$149,000
5223200	<b>Rental Of Equipment</b>	0	0	0	
5233000	<b>Advertising</b>	0	125	1,500	0
5235000	<b>Travel</b>	0	0	1,100	0
5237000	<b>Education &amp; Training</b>	0	150	1,800	1,000
5311000	<b>General Supplies</b>	0	0	400	0
5313000	<b>Food &amp; Meals</b>	0	18	1,000	0
	<b>Total</b>	<b>\$0</b>	<b>\$99,927</b>	<b>\$505,800</b>	<b>\$150,000</b>

# Glossary

**ACCOUNTING SYSTEM** - The total structure of records and procedures that identify, record, classify, summarize, and report information on the financial position and results of operations of a governmental unit or any of its funds.

**ACCRUAL BASIS ACCOUNTING** - A method of accounting in which revenues are recorded when measurable and earned, and expenses are recognized when a good or service is used.

**ACCRUED EXPENSE** - An expense incurred during the current accounting period which will not be paid until a subsequent accounting period.

**ACCRUED REVENUE** - Revenue earned during the current accounting period which will not be collected until a subsequent accounting period.

**ACQUISITION** - The act of acquiring something.

**AGENCY FUND** - A fund consisting of resources received and held by the governmental unit as an agent for others.

**AMORTIZE** - To write off a regular portion of an asset's cost over a fixed period.

**ANNEXATION** - To incorporate property into a political entity or governmental jurisdiction.

**APPROPRIATION** - An authorization by the City Council to incur obligations and to expend public funds for a stated purpose. An appropriation is usually limited in amount and as to the time when it may be expended.

**ASSETS** - Probable future economic benefits obtained or controlled by a particular entity as a result of past transactions or events.

**AUDIT** - A methodical examination of the utilization of and changes in resources. It concludes in a written report of the findings. A financial audit is a test of the management's financial statements and internal accounting control procedures to

determine the extent to which: internal accounting controls are both available and being used; and to determine whether the financial statements fairly present the City's financial condition and results of operations.

**AUTHORITY** - A government or public agency created to perform a single function of a restricted group of related activities. Usually, such units are financed from service charges, fees and tools, but in some instances, they also have taxing powers. An authority may be completely independent of other governments or partially dependent upon other governments for its creation, its financing, or the exercise of certain powers.

**AVAILABLE (UNDESIGNATED) FUND BALANCE** - This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

**BALANCED BUDGET** - When the sum of the projected revenues and fund balance is equal to or greater than, appropriations for a particular fund or entity.

**BMP** - Best Management Practices.

**BOND** - A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specific rate.

**BOND DISCOUNT** - The excess of the face value of a bond over the price for which it is acquired or sold.

**BOND PREMIUM** - The excess of the price at which a bond is acquired or sold over its face value.

**BONDED DEBT** - The portion of indebtedness represented by outstanding bonds.

**BUDGET** - A plan of financial operation embodying estimates of Adopted expenditures for a given period and the Proposed means of financing them. Used

without any modifier, the term usually indicates a financial plan for a single fiscal year.

**BUDGET ADJUSTMENT** – A legal procedure to be utilized by the City Administrator to adjust expenditures within a departmental budget but with no change to the total budget. Budget Policy requires the City Administrator to make a written request to the City Council for approval to make a budget adjustment.

**BUDGET AMENDMENT** - A budget amendment alters the total appropriation for a department or fund and requires approval by an ordinance passed by the Winder City Council.

**BUDGET CONTROL** - The control or management of the approved Budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**BUDGET DOCUMENT** - The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body.

**BUDGET MESSAGE** - A general discussion of the proposed budget as presented in writing by the City Administrator to the City Council. The message contains an explanation of the principal budget items and recommendations regarding the financial policy for the coming year.

**CAFR** - Comprehensive Annual Financial Report. This is the official annual report of a government. In addition to a combined, combining (assembling of data for all funds within a type), and individual balance sheet, the following are also presented as appropriate on a combined, combining, and individual basis: (1) statement of revenues, expenditures, and changes in fund balance (all funds); (2) statement of revenues, expenditures, and changes in fund balances, budget and actual (for government fund types); (3) statement of revenues, expenses, and changes in

retained earnings (for proprietary funds); and (4) statement of changes in financial position (for proprietary funds).

**CAPITAL EXPENDITURES** - Capital outlay of five thousand dollars (\$5,000) or more that has a useful life in excess of one year.

**CAPITAL IMPROVEMENT PROGRAM (CIP)** - A multi-year plan developed for capital improvements, which is updated annually. All improvements are to be made in accordance to this plan.

**CAPITAL LEASE** - One in which the lessee obtains significant property rights. Although not legally a purchase, theoretical substance governs over legal form and requires that the leased property be recorded as an asset on the lessee's books.

**CAPITAL PROJECTS FUND** - A or financial resources used for the acquisition or construction of major capital equipment or facilities.

**CAPITAL OUTLAY** - Expenditures that result in the acquisition of/or addition to fixed assets, defined as costing at least \$5,000 and having an economic useful life of one year or more.

**CDBG** - Community Development Block Grant.

**CIP** - Capital Improvement Program; a multi-year plan developed for capital improvements, which is updated annually. All improvements are to be made in accordance with this plan.

**CITY COUNCIL** - Comprised of the Mayor and six (6) Council members who are elected by a vote of the citizens of the City of Winder and who each serve staggered four-year terms. The Council sets policy, represents the interests of the citizens, and relies on the City Administrator to implement policy direction.

**COMPONENT UNIT** - A special-purpose government (such as a school district) that

meets all of the following criteria: has a separately appointed governing body, is legally separate and is fiscally independent of other state and local governments.

**COMPOUNDED** - To compute (interest) on the principal and accrued interest; to add to, or increase.

**COMPREHENSIVE PLAN** - A master plan to guide the long-term development of a government subdivision, such as a city or county to ensure that social and economic needs are balanced against environmental and aesthetic concerns.

**CONTINGENT FUND** - Funds set aside to provide for unforeseen expenditures of uncertain amounts.

**DEBT SERVICE** - Expenditures for principal and interest payments on loans, notes, and bonds.

**DELINQUENT TAXES** - Taxes remaining unpaid after the due date. Unpaid taxes continue to be delinquent until paid, abated, or converted into a lien on property.

**DEPARTMENT** - Departments are the major functional sub-divisions and correspond roughly to functional hierarchy used by the City. Each department has been assigned to one of the functions according to the type of activity it performs.

**DEPRECIATION** - (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence. (2) The portion of the cost of a capital asset which is charged as an expense during a fiscal period.

**DISBURSEMENT** - The act of spending money for goods or services.

**DISPOSITION** - The final settlement of a matter.

**ENCUMBRANCE** - An amount of money committed for the payment of goods and/or services not yet received or paid for and chargeable to an appropriation.

**ENTERPRISE FUND** - A self-supporting fund designated to account for activities supported by user charges; examples include Water, Solid Waste and Sewer Funds.

**ENTITLEMENT** - The amount of payment to which a state or local government is entitled as determined by the Federal Government pursuant to an allocation formula contained in applicable statutes.

**EXCISE TAX** - A tax that is measured, or assessed, by the volume of business accomplished.

**EXPENDITURE** - This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds.

**EXPENSE** - Outflows or other using up of assets or incurring of liabilities during a period from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations; for example, depreciation

**FIDUCIARY FUND** - Any fund held by a governmental unit as an agent or trustee.

**FISCAL PERIOD** - Any period at the end of which a governmental unit determines its financial position and the results of its operations.

**FISCAL YEAR** - A 12-month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations.

**FIXED (CAPITAL) ASSETS** - Assets of a long-term character which are not intended to be sold for profit, but which are to be used in an organization's normal course of

business, such as land, buildings, and improvements other than building, machinery, and equipment.

**FRANCHISE TAX** - Fees levied on a corporation in return for granting a privilege sanctioning a monopoly or permitting the use of public property, usually subject to regulation set by the governing body.

**FRINGE BENEFITS** - Employers share of F.I.C.A taxes, health and dental insurance, disability insurance, life insurance, workmen compensation, unemployment taxes, and retirement contributions made on behalf of the City employees.

**FULL-TIME POSITON** - A position which qualifies for full City benefits, usually required to work 40 hours per week.

**FUNCTION** - The intended role or purpose of a department, person or thing.

**FUND** - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities, or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**FUND BALANCE** - Fund equity (excess of assets over liabilities) available for appropriation.

**FUND EQUITY** - The excess of assets over liabilities. A portion of the equity may be reserved or designated; the remainder is Fund Balance.

**FY** - Fiscal Year.

**GAAP** - Generally Accepted Accounting Principles as determined through common practice or as promulgated by the Governmental Accounting Standards Board, Financial Accounting Standards Board, or various other accounting standards setting bodies.

**GASB** - Governmental Accounting Standards Board, an organization which formulates accounting standards for governmental units. It is under the auspices of the Financial Accounting Foundation and replaced the National Council on Government Accounting.

**GENERAL FIXED ASSETS ACCOUNT GROUP** - A self-balancing group of accounts set up to account for the general fixed assets of a governmental unit.

**GENERAL FUND** - A fund used to account for all transactions of a governmental unit that are not accounted for in another fund, typically.

**GFOA** - Government Finance Officers Association.

**GIS** - A Geographic Information System is a system of hardware and software used for storage, retrieval, mapping and analysis of geographic data (linked to location). Technically, GIS is geographic information systems which includes mapping software and its application with remote sensing, land surveying, aerial photography, mathematics, photogrammetry, geography, and tools that can be implemented with GIS software.

**GOAL** - A goal is a statement of desired conditions to be maintained or achieved through the efforts of an organization. The goal is a standard against which to measure progress toward ideal conditions. A goal is a definition of results toward which the work of the organization is directed.

**GOVERNMENTAL FUND** - A generic classification adopted by the National Council on Governmental Accounting to refer to all funds other than proprietary and fiduciary funds. General fund, special revenue funds and capital projects funds are all examples of governmental fund types.

**GRANT** - A contribution by one governmental unit to another unit. The

contribution is usually made to aid in the support of a specified function, activity or for the acquisition or construction of fixed assets.

**HOTEL/MOTEL TAX** - A tax imposed on short-term lodging at hotels/motels within the City to generate revenues for funding tourism-related activities.

**INCUBE** - The City's main financial system, Incode (or ERP Pro), a software system provided by Tyler Technologies.

**INCORPORATED** - Organized as a legal corporation; combined into one body or unit. Inside the legal boundaries of the City.

**INFRASTRUCTURE** - An underlying base or foundation; the basic facilities needed for the functioning of the City.

**INSPECTION** - The act of examining something, often closely; an examination of something that assures certain laws or rules are obeyed.

**INTERFUND LOAN** - A loan made by one fund to another to be repaid at a later date.

**INTERFUND TRANSFER** - An amount transferred from one fund to another as expenditure to one fund and revenue to the other fund.

**INTERGOVERNMENTAL REVENUE** - Revenue from other governments in the form of entitlements, grants, shared revenues, or payments in lieu of taxes.

**INVESTMENT** - Securities held for the production of income in the form of interest and dividends.

**LEVY** - (1) To impose taxes, special assessments or service charges for the support of government activities. (2) The total amount of taxes, special assessments or service charges imposed by a government.

**LIABILITY** - Debts or other legal obligations arising out of transactions in the past that

must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

**LINE-ITEM** - A detailed classification of an expense or expenditures classified within each Department.

**LINE-ITEM BUDGET** - A budget featuring things to be purchased. By relating appropriations to commodities, line-item budgets represent a "shopping-list" approach to allocation problems. This approach is believed to express official and citizen interest in the values of economy and control. Also known as traditional budgeting.

**LMIG** - Local Maintenance Improvement Grant.

**LONG-TERM DEBT** - Debt with a maturity of more than one year after the date of issuance.

**LOST** - Local Option Sales Tax.

**MAIN STREET** - A program coordinated by the Department of Community Services and the Georgia Main Street and Better Hometown programs. These programs assist Georgia cities and neighborhoods in the development of their core commercial areas. Assistance provided by the Office of Downtown Development emphasizes community-based, self-help efforts grounded in the principles of professional, comprehensive management of core commercial districts. Communities are expected to work within the context of historic preservation and the National Main Street Center's Four-point Approach to Downtown Revitalization™: Organization, Design, Economic Restructuring and Promotion.

**MANDATE** - An authoritative order or command, especially a written one.

**MASTER PLAN** - A document that describes, in narrative and with maps, an overall development concept including both

present property uses as well as future land development plans.

**MEASURE** - A basis for comparison; a reference point against which other things can be evaluated.

**MGD** - Millions of Gallons per Day.

**MILLAGE RATE** - The tax rate on property based on \$1 per \$1,000 of assessed property value.

**MISSION STATEMENT** - Defines what an organization is, why it exists, and its reason for being.

**MODIFIED ACCRUAL BASIS OF ACCOUNTING** - Governmental funds use the modified accrual basis of accounting. Revenues are recognized in the period in which they become both available and measurable. Expenditures are recognized at the time a liability is incurred

**MUTCD** - Manual on Uniform Traffic Control Devices.

**NET ASSETS** - The difference between a company's total assets and liabilities; another way of saying owner's equity or net worth.

**NON-OPERATING EXPENSE** - Proprietary fund expenses incurred in performance of activities not directly related to supplying the basic service by a governmental enterprise.

**NON-OPERATING INCOME** - Propriety fund income that is not derived from the basic operations of such enterprises.

**NOTE PAYABLE** - Written promise to pay a certain amount of money at a certain time.

**OBJECT CODE** - Expenditure classification according to the types of items purchased or services obtained; for example, personnel services, materials & supplies, contractual services, and capital.

**OBJECTIVE** - Objectives are defined as the steps to be taken to achieve the specified goal.

**OBLIGATION** - A social, legal, or moral requirement, such as a duty, contract, or promise that compels one to follow or avoid a particular course of action.

**OCCUPATIONAL TAXES** - Fees levied on all businesses operating within the City of Winder based on gross receipts and due annually by April 1st.

**OPERATING TRANSFER** - Legally authorized inter-fund transfers from a fund receiving revenue to the fund that makes expenditures.

**ORDINANCE** - A formal legislative enactment by the governing body of a municipality. It is not in conflict with any higher form of law, such as state statute or constitutional provision; it has the full force and effect of law within the boundaries of the municipality to which it applies.

**OUTPUT** - The number or amount of services, units or work produced within a given time.

**PAFR** - Popular Annual Financial Report. This is prepared as a supplement to the CAFR, but is typically much easier to read and understand. Its primary focus is the general fund and governmental functions and statistics, rather than complete fund reporting.

**PART-TIME** - Part-time employees work less than 30 hours per week and are not entitled to full-time employee benefits.

**PATROL** - The act of moving about an area especially by an authorized and trained person or group, for purposes of observation, inspection, or security.

**PAYABLE** - Money which a company owes to vendors for products and services purchased on credit.

**PER ANNUM** - By the year, or annually.

**PER CAPITA** - By or for each individual person.

**PERMIT** - A legal document giving official permission to do something.



**PERFORMANCE MEASURES** - Measures which identify how an organization defines and measures progress toward its goals; typically measured as efficiency, effectiveness or output.

**PERSONNEL** - The body of persons employed by or active in an organization, business, or service.

**PERSONNEL COST** - Refers to all costs directly associated with employee, including salaries and fringe benefits.

**PRIORITIES** - (1) The most important thing that must be dealt with first. (2) Precedence, especially established by order of importance or urgency.

**PROFESSIONAL SERVICES** - Expenditures incurred by the City to obtain the services of recognized, licensed professionals such as Doctors, Engineers, Certified Public Accountants, etc.

**PROPRIETARY FUND** - One having profit and loss aspects; therefore, it uses the accrual rather than modified accrual accounting method. The two types of proprietary funds are the enterprise fund and the internal service fund.

**RATIFIED** - Formally approved and invested with legal authority.

**RECEIVABLE** - Money which is owed to a company by a customer for products and services provided on credit.

**REFERENDUM** - A vote by the whole of an electorate on a specific question or questions put to it by a government or similar body.

**RESERVE** - (1) An account used to earmark a portion of fund balance to indicate that it has been earmarked for a particular purpose; and (2) an account used to earmark a portion of fund equity as legally segregated for a future use.

**RESIDUAL EQUITY TRANSFERS** - Additions to or deductions from the beginning fund balance of governmental funds.

**RESTRICTED ASSET** - Account or other balance with limited right of access or withdrawal.

**RETENTION** - The act of retaining something or the condition of being retained.

**REVENUE** - Additions to fund financial resources other than from inter-fund transfers and debt issue proceeds.

**REVENUE BONDS** - Revenue bonds are issued to finance industrial and commercial growth projects. Projects can include land acquisition, new-facility construction, improvements to existing facilities, and purchase and renovation of existing structures.

**REVISION** - The act of revising or rewriting.

**REVOLVING LOAN** - Arrangement which allows for the loan amount to be withdrawn, repaid, and redrawn again in any manner and any number of times, until the arrangement expires.

**SALARIES & BENEFITS** - The cost of all salaries, wages, and associated fringe benefits required to provide a governmental service.

**SEDIMENTATION** - The removal, transport, and deposition of detached soil particles by flowing water or wind.

**SOIL EROSION** - The washing away of soil by the flow of water.

**SOP** - Standard Operating Procedures.

**SPLOST** - Special Purpose Local Option Sales Tax, approved by the citizens of the City and allocated to certain capital projects which were identified in the original referendum and usually limited to five (5) years, but may run longer on some capital projects.

**SPECIAL REVENUE FUND** - A fund established to account for revenues from specific taxes or other earmarked revenue sources that by law are designated to

finance particular functions or activities of government.

**STANDARDS** - An established norm or requirement; it is usually a formal document that establishes uniform engineering or technical criteria, methods, processes and practices.

**STEWARDSHIP** - The conducting, supervising, or managing of something.

**STORMWATER UTILITY** - A Utility which has primary authority and responsibility for carrying out the City's comprehensive drainage and storm sewer plan, maintenance, administration, and operation of all City storm and surface water facilities, as well as establishing standards for design, construction, and maintenance of improvements on private property where these may affect storm and surface water and management.

**STRATEGY** - An elaborate and systematic plan of action.

**STREET MILES** - Total square miles.

**TAX** - A compulsory charge levied by a governmental unit for the purpose of raising revenue. These revenues are used to pay for services or improvements provided for the general public benefit.

**TEMPORARY POSITION** - A temporary position is filled for a specified period of time, is not permanent in nature, and does not qualify for regular City benefits.

**TREND ANALYSIS** - Method of time series data (information in sequence over time) analysis involving comparison of the same item (such as monthly or annual revenue figures) over a significantly long period to (1) detect general pattern of a relationship between associated factors or variables, and (2) project the future direction of this pattern.

**UNRESERVED FUND BALANCE** - The amount remaining in a fund that is not designated

for some future use and which is available for further appropriation or expenditure.

**UNAPPROPRIATED FUND BALANCE** - The amount remaining in a fund that is not designated for some future use and which is available for further appropriation or expenditure.

**UNINCORPORATED** - Outside the legal boundaries of the City.

**USER CHARGES** - The payment of a fee for direct receipt of a public service by the party benefiting from the service.

