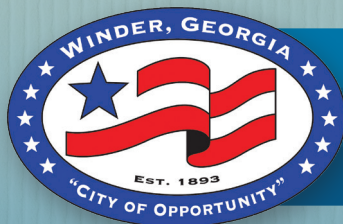


City of Winder

ANNUAL BUDGET / FISCAL YEAR ENDING 6.30.2024



LEADERSHIP

STEWARDSHIP

MOMENTUM



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INTRODUCTION



Transmittal Letter

Honorable David Maynard
Members of City Council
City of Winder, Georgia

Re: Budget Message and Transmittal Letter of the Adopted Budget for the Fiscal Year 2024

Mayor Maynard and Council Members:

It is a pleasure to present to the citizens of Winder, members of City Council, and other interested readers the adopted Fiscal Year (FY) 24 operating and capital projects for all funds of the City of Winder. I wish to express my gratitude to all City departments and team members who contributed to the formation of this budget and this document. As a result of these operational efforts, you are being presented with a balanced budget that meets all administrative and legal requirements and serves the vision, goals, and objectives of the governing body.

The annual budget establishes the spending plan for the year and the investment plan for the next five years, serving as one of the most significant policy decisions Council makes. The annual budget also establishes services and serves as a transparent and accountable management tool for public funds.

The budget for all FY24 funds is a combined \$76,135,183, including a General Fund budget of \$21,153,112. This represents an overall total budgetary decrease of 8.8% and a General Fund increase of 14.4% from the FY23 adopted budget. A summary of all funds is included at the end of the Introduction Section on page 23.

Building the FY2024 Budget Strategic Momentum through Performance Based Budgeting

The approved FY24 budget should be considered through the significant lens of Council's decision in FY22 to move from line-item budgeting to a hybrid of line-item and performance-based budgeting with the performance budgets calculated to meet Council's vision, priorities, goals, and expected standards of service. The FY23 approved budget continued to build on the vision, goals, and performances of FY22 and FY24 now continues that strategic and operational momentum in its performance-based budgeting format and the approved revenues and expenditures. (Performance based budgeting is sometimes referred to as outcome-based budgeting).

Background

In February of 2021, Council met in its first planning and visioning retreat to establish their vision and define the desired service levels and operational priorities for the City of Winder. This retreat generated the Now, Next, Later strategic priorities of Council (see updated table in the Budget Overview Section – on page 27). The Now, Next, Later strategic priorities of Council provided strategies and implementation timelines and served as the basis for the City's first performance-based budget approved for FY22.

The strategic proprieties identified in the Now, Next, Later table were continuously refined by Council as performance was delivered in FY22 operations and during FY23 and 24 planning retreats and budget meetings. FY23's approved budget continued funding of these strategic priorities and witnessed momentum build in operational performance and delivery of these strategic goals. The FY24 approved budget continues to advance the momentum achieved in FY22 and 23 and to fund and deliver the strategic priorities of Council.

Strategic Goals

In addition to the Now, Next, Later strategies the following have also been identified by Council as strategic operational goals and priorities.

- Recruiting and retaining highly qualified and committed public servants.
- Maintaining exceptional customer service throughout the organization.
- Elevating the quality of the built environment through professional land use and transportation planning and utilization of a Development Project Management system to deliver customer centric building and land use permitting and inspection services.
- Enhancing the quality and accountability of public works operations by eliminating contractor services and establishment of a staffed department within the organization.



- Maintaining the City's ISO Fire rating of 2.
- Maintaining the 20th consecutive year of certification for the Winder Police Department through the Georgia Chiefs of Police Association.
- Maintaining the City's designation as a Water First community and the highest standards of quality, best tasting drinking water through EPD permit compliance and award-winning treatment services as recognized by the Georgia Water Professionals Association.
- Continuing to enhance the City's stormwater quality and infrastructure to reduce negative impact to public and private properties.
- Maintaining exceptional gas services in the three-county service area while investing in the capacity of the transmission system to ensure continuous service during cold weather and other high-volume events.
- Continued reduction in the General Fund's dependency upon transfers from the water wastewater utility fund.
- Elimination of transfers from the General Fund to the Chimneys Golf Fund.
- Continued identification, establishment, and maintenance of operational cost centers and the necessary user fees to support them.

Adopted FY24 Budget Reflective of Council's Strategic Goals

The FY24 Budget specifically contemplates the following policies and directives articulated by Council during the FY24 budget work sessions. These policies will work to address principal issues facing our governing body for the next fiscal year.

- Rollback of the ad valorem millage rate to reflect growth in the tax digest.
- Reduction in transfers from the water wastewater fund to the general fund by one third.
- Accelerate repayment of advances made by the General Fund to the Chimneys Golf Fund to reflect recent financial success in Golf Course operations.
- Increase authorized compensation rates for employees to reflect cost of living increases in the economy.
- Increase compensation rates through merit increases for employees based upon performance evaluations.
- Recognize the need to grow city facilities based on population growth and service demands and accommodate these needs through smart planning; specifically, through master planning the Cedar Creek campus, the Cultural Arts Building, and conducting a short- and long-term needs analysis for City Hall and its services.
- Continue to elevate the standards of the built environment by updating the City's comprehensive land use plan and accompanying zoning and development regulations.
- Develop solutions for transportation and related infrastructure issues through the development of a citywide transportation improvement plan.
- Establish a Tax and Revenue department to bring services in house and eliminate contract dependency.
- Staff a City engineering department to include implementation of land disturbance inspections, capital project management, review of land use and building permits, and transportation planning and improvements.
- Continuation of staffing in the Planning and Development Department to mitigate reliance on outside contractors for permit and plan reviews and building /site inspections.
- Elimination of the contract for public works services and the formation of a City Public Works Department with increasing staffing numbers and the addition of new services in arboriculture and building/facility maintenance.
- Limitation of transfers out of the General Fund.
- Maintain the equivalent of three (3) months of operational expenditures in the General Fund.
- Hosting and organizing of special events without reliance on property tax or other General fund financial support.

Assumptions

The FY24 Approved Budget is based upon the following assumptions. Should any of these assumptions be changed by Council, corresponding amendments in revenues and expenditures should also be approved by Council.

- Assumes the Budget will be adopted, and accounted for using generally accepted accounting principles for government funds and a stable local and national economy.
- Council approval of a roll back ad valorem tax of 4.963 mills, representing a decrease of the previous year's millage rate of 6.0 mills.
- Council approval of proposed FY24 fees for all funds, including revised fees for permitting and facility leasing and events, new fees for engineering and inspections, and increased rates for sanitation services, water and wastewater.
- Transfers out of the General Fund are limited to \$21,000 for operation of Rose Hill Cemetery.
- Special Events are fully funded through Hotel/Motel taxes, sponsorships/contributions, and event fees. No property tax or General Fund support is provided for this department.
- Chimneys Golf Course Fund will repay the Water Fund \$20,000 of purchase debt.

- Chimneys Golf Course Fund will repay the General Fund advances in amount equivalent to ten percent (10%) of net revenues annually.
- Chimneys Golf Course Fund will accelerate repayment of General Fund advances in the amount of \$1 million. This repayment will offset the debt obligation owed to the General Fund.
- All Enterprise Funds expense depreciation of assets.
- The General Fund balance is maintained. There is no use of General Fund reserves in FY24.
- The City's recently revised investment strategy, aimed at taking advantage of current interest rates, will provide a strong revenue stream this year.

Financial Outlook

Despite the recent challenges presented by COVID 19, most measures of economic and fiscal health for the City of Winder are very strong. Property tax collections from commercial and residential properties have consistently increased over the prior two years. Licenses and permits, mainly in the building and construction permits, are showing strong growth over the prior year even with the implementation of new regulations, processes, and rates. Sales tax have continued to remain strong. It is worth noting that neither the FY23 nor the FY24 budgets relied on funding from the American Rescue Plan Act (ARAP).

Revenues in the FY24 approved budget for all funds have been conservatively developed due to concerns of increasing economic risk. Outside the prior years' pandemic, labor and supply shortages, raw material price increases and an overheated housing market present challenges to both the City and the regional and macro economies.

Capital Improvement Plan

The five-year Capital Improvement Plan contains \$8.3 million in funding for FY24. The Water and Wastewater Enterprise Fund, at \$4.3 million for FY24, represents the largest capital improvement program, followed by the Gas Enterprise Fund at \$1.9 million. Infrastructure (roads, bridges, streetscapes, wastewater, gas, and stormwater) represents the largest uses (\$5.1 million) followed by \$2.5 million programmed for equipment, heavy equipment, and vehicles and \$653,000 of building improvements to enhance security and improve community appeal.

Future Risks

Beyond the financial risk associated with the economic recovery of COVID 19 or the other potentials for a resulting recession, City Council should be cognizant of several issues that may affect the City's financial position in future years.

Most significant among these is the Georgia Court of Appeals ruling in recent litigation regarding application of the Service Delivery Strategy Act and Barrow County's interpretation of such that the City of Winder does not have exclusive rights to serve customers in the geography of its traditional water service district; and the resulting impact on water planning and provision, infrastructure investments, rate recovery, and indebtedness. This is especially true in regard to the construction of the Winder Auburn reservoir (an anticipated \$60 million project to Winder) that is slated to serve customers and territory in the now disputed area. Council has filed an appeal to the Georgia Supreme Court and should continue to protect its traditional water territory and the City's exclusive right to serve it.

These risks are compounded by Barrow County's active encroachment into Winder's traditional water territory and their endeavors to duplicate infrastructure and poach customers. Such actions depreciate and destabilize the millions of dollars of in the ground infrastructure and unjustly tax Barrow County residents to unnecessarily duplicate infrastructure in contradiction to the laws governing this activity, Barrow County's own EPD permits, and the State of Georgia's stated policies regarding water planning and provision of this limited essential resource.

Future risks are also presented by Barrow County's efforts to land lock the future growth of the City of Winder by objecting to annexation of territory into the City limits and its attempt to zone property upon annexation. The City of Winder is defending its right to annex upon the property owner's request and its sovereignty to zone such property and should continue to do so. Similarly, Barrow County is attempting to introduce legislation at the State level to limit the City's fire service district to its now current boundaries. In addition to limiting the service district, if successful, this effort will also reduce property tax and fee revenues to the City, complicate licensing, permitting, and inspections in this area, and be contrary to the property owners stated desire to receive City fire services.

Conclusion

The City and community of Winder weathered the COVID 19 pandemic better than most of the Country. The pre-COVID health of the local economy provided the City with the resources to support Council's high priority initiatives. Additionally, the City has made significant financial planning decisions and conservative projections that prepare the

City for future uncertainty by maintaining a sufficient reserve level. Staff will continue to execute on our adopted work plan and advance the Councils of the community, as articulated by the governing body. Opportunities present themselves in a fast growing and rapidly changing community. I am confident that the City's staff, Council's leadership, and our private sector partners are strategically positioned for success.

Respectfully,

Mandi Cody
City Administrator



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.

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.



City Officials



Left to right: **Sonny Morris** (Ward 1), **Stephanie Britt** (At-Large), **Travis Singley** (Ward 4 / Mayor Pro Tem), **Jimmy Terrell** (Ward 3), **Shannon Hammond** (At-Large), **David Maynard** (Mayor), **Kobi Kilgore** (Ward 2).

City Management Team

Mandi Cody - City Administrator

Matt Whiting - Fire Chief

John Rorke - Chief Information Officer

Katie Strickland - Director of Communications

Beth Reynolds - Director of Development Services

Gerard Brewer - City Engineer

Michelle Hawley - Customer Service Manager

Roger Wilhelm - Assistant City Administrator

Jim Fullington - Police Chief

Rachel Bemby, CPA - Chief Financial Officer

Vacant - Human Resources Director

Clint Cannon - Public Works Director

Tabatha Knight - Utilities Director

Elizabeth Clarkson - Golf Course Manager

Kristin Edwards - Director of Special Events & Facilities

Population Overview



TOTAL POPULATION

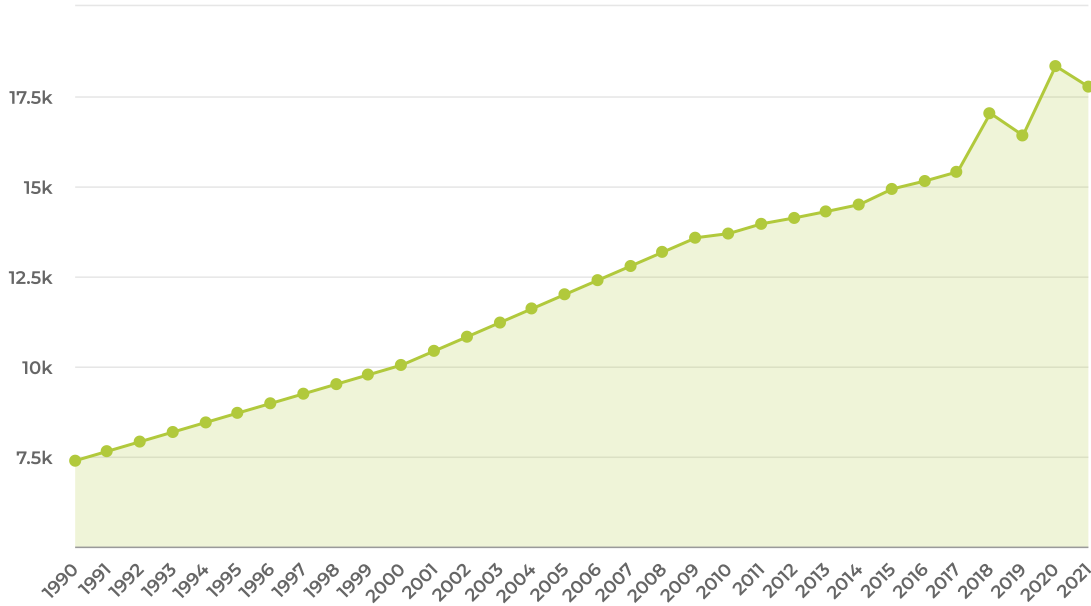
17,768

▼ **3.1%**
vs. 2020

GROWTH RANK

440 out of **538**

Municipalities in Georgia



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



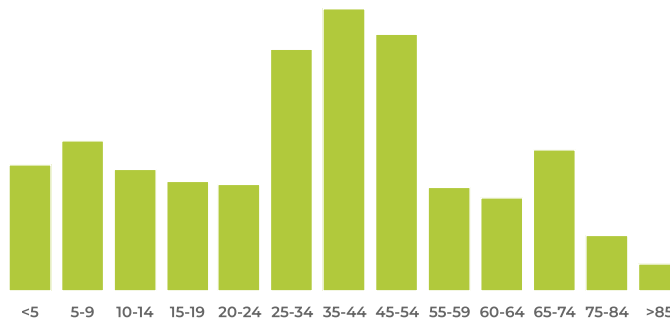
DAYTIME POPULATION

17,919

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

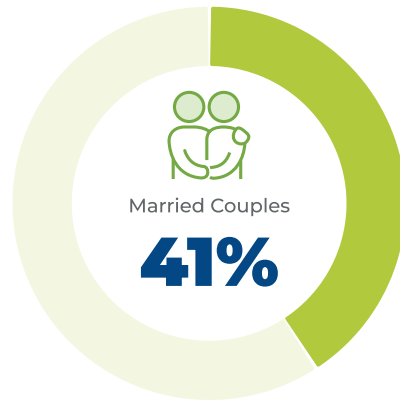
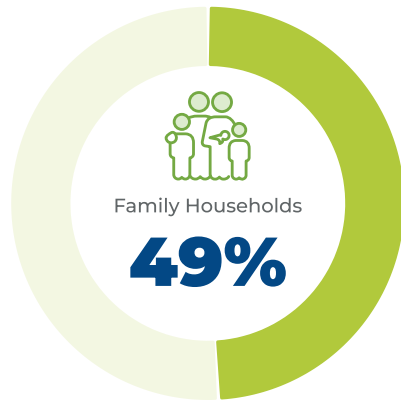
* Data Source: American Community Survey 5-year estimates

Household Analysis

TOTAL HOUSEHOLDS

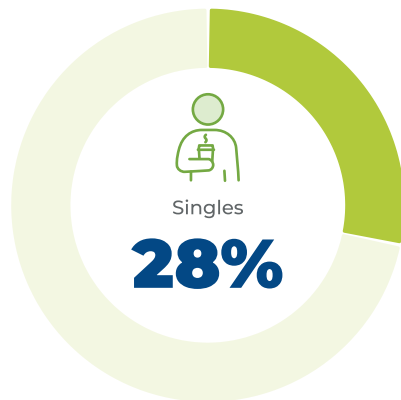
6,444

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▼ **15%**

lower than state average



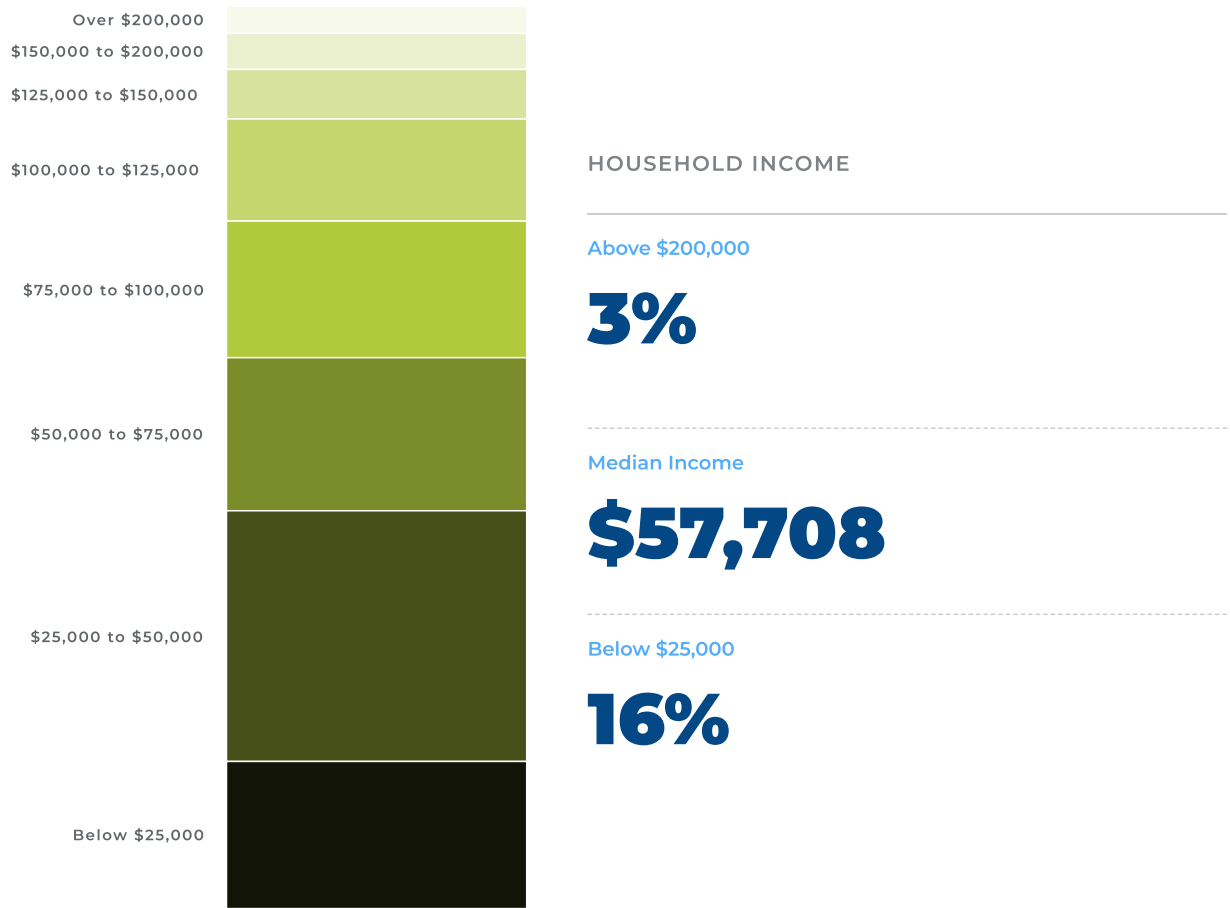
▲ **4%**

higher than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



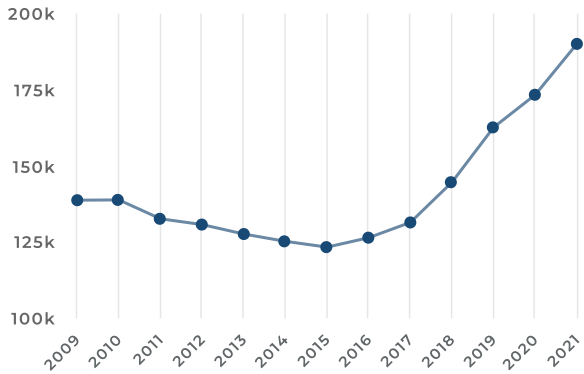
* Data Source: American Community Survey 5-year estimates

Housing Overview



2021 MEDIAN HOME VALUE

\$190,100



* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

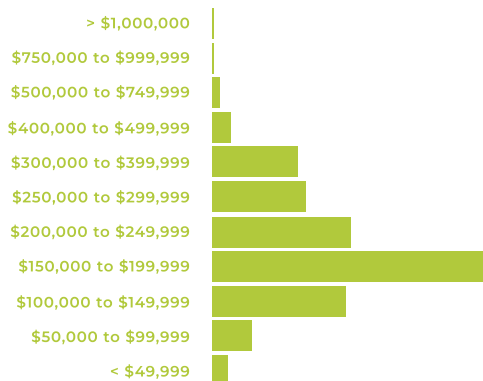
HOME OWNERS VS RENTERS

Winder State Avg.



* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION



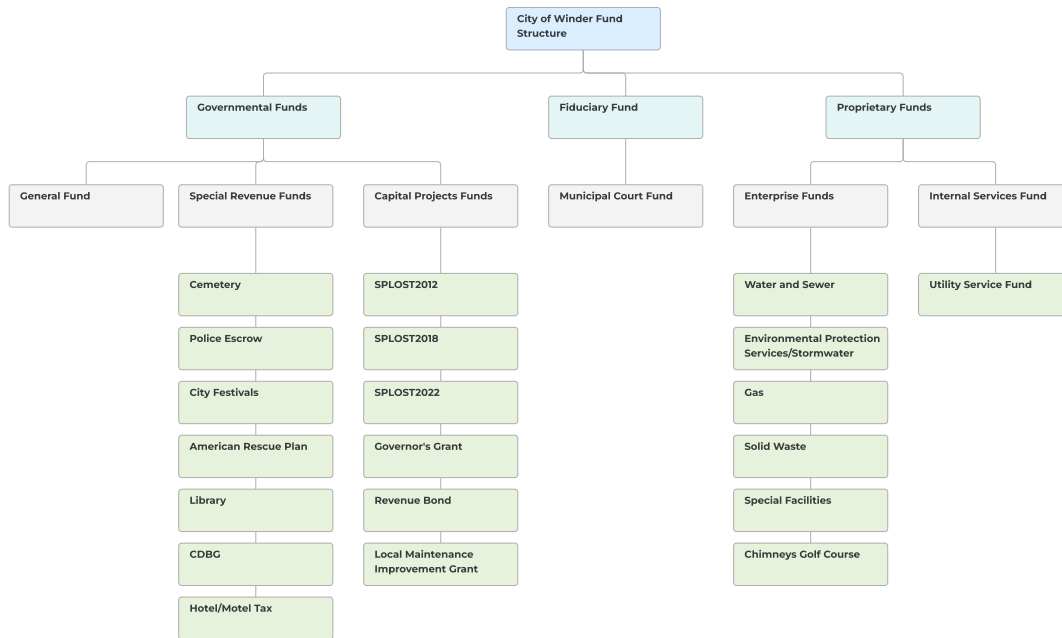
* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



Fund Structure

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.

The City Council adopts an annual operating budget for all governmental and proprietary fund types except for the Capital Projects Funds. The City Council adopts project length budgets for the Capital Projects Funds and capital projects in the Enterprise Funds.



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 six 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 funds, 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 / Proprietary Funds

Enterprise funds account for goods and services provided on a continuing basis to the general public and are structured to be self-supporting.

Water and Sewer Fund

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

Environmental Protection Services

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

Gas Fund

The Gas Fund is the second largest of the seven proprietary funds and accounts for the distribution and sale of natural gas in the City of Winder and the counties of Barrow, Walton, and Oconee. Natural gas sales are very seasonal in nature and are the highest during the colder months of the year.

Solid Waste 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 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.

Enterprise Funds / 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.

Financial Policies

ARTICLE IV. - FISCAL ADMINISTRATION

Sec. 4-1. - Fiscal year.

The fiscal year of the city government shall begin on the first day of July and shall end on the thirtieth day of June of each year, but a different fiscal year may be fixed by ordinance for the entire city government or for any utility. Said fiscal year shall constitute the budget year and the year for fiscal accounting and reporting of every office, department, agency and activity of the city government, unless otherwise prohibited by law.

Sec. 4-2. - Mayor to submit annual budget.

Not later than thirty (30) days prior to the beginning of each fiscal year, the mayor shall submit to the council a proposed operating budget for the next fiscal year, showing separately for the general funds, each utility, and each other fund the following:

- (1) The revenue and expenditures during the preceding fiscal year;
- (2) Appropriations and estimated revenue and recommended expenditures for the next fiscal year;
- (3) A comparative statement of assets, liabilities, reserves and surplus at the end of the preceding fiscal year, and estimated assets, liabilities, reserves and surplus at the end of the current fiscal year; and
- (4) Such other information and data, as may be considered necessary by the council.

Sec. 4-3. - Action by mayor and council on budget.

Before the beginning of the ensuing fiscal year, the mayor and council shall adopt an appropriation ordinance, based on the mayor's budget, with such modifications as the mayor and council considers necessary or desirable. Appropriations need not be in more detail than a lump sum for each department, office, and agency unless otherwise directed by the mayor and council. The mayor and council shall not make any appropriations in excess of estimated revenue, except to provide for an actual emergency threatening the health, property, or lives, safety or general welfare of the inhabitants of the city, provided the mayor and council unanimously agree that there is such an emergency. If conditions prevent the adoption of an appropriation ordinance before the beginning of the new fiscal year, the appropriations for the last fiscal year shall become the appropriations for the new fiscal year, subject to amendment as provided by ordinance specifically passed for such purpose.

Sec. 4-4. - Additional appropriations.

The council may make appropriations in addition to those contained in the current operating budget, at any regular or special meeting called for such purpose, but any such additional appropriations may be made for any public purpose only from an existing unappropriated surplus.

Sec. 4-5. - Lapse of appropriations.

All unencumbered balances of appropriations in the current operating budget at the end of the fiscal year shall lapse into the unappropriated surplus or reserves of the fund or funds from which such appropriations were made.

Sec. 4-6. - Capital improvements budget.

- (1) Not later than thirty (30) days prior to the beginning of each fiscal year, the mayor shall submit to the council a proposed capital improvements budget with his recommendations as to the means of financing such improvements. The council shall have power to accept, with or without amendments, or reject the proposed program and proposed means of financing. The council shall not authorize an expenditure for the construction of any building, structure, work or improvement, unless the appropriations for such projects are included in the capital improvements budget, except to meet a public emergency threatening the lives, health or property of inhabitants, when passed by an affirmative vote of two-thirds of the whole body of councilmen. Such capital improvements budget may be revised and extended each year with regard to the capital improvements still pending or in the process of construction or acquisition.
- (2) Before the beginning of the ensuing fiscal year, the council shall adopt an appropriation ordinance based on the proposed capital improvements budget, with such modifications as the council considers necessary or desirable. No appropriation provided for in the capital improvements budget shall lapse until the purpose for which the appropriation was made shall have been accomplished or abandoned; provided, the mayor may submit amendments to the capital improvements budget at any time during the fiscal year. Any such amendments to the capital improvements budget shall become effective only upon adoption by a majority vote of the mayor and council.

Sec. 4-7. - Sale of city property.

Except as otherwise provided herein, or by ordinance, the mayor and council may sell any city property (real and personal) which is obsolete, surplus, or unusable at public or private sale, with or without advertisement and for such consideration as the mayor and council shall deem equitable and just to the city.

Sec. 4-8. - Annual audit.



The mayor and council shall employ a certified public accountant to make an annual audit of all financial books and records of the city. The accountant shall file his report with the mayor and council and shall prepare a summary of the report which shall be furnished or made available to the mayor and every councilman.

Sec. 4-9. - Publication of financial statement.

As soon as practicable after the close of the fiscal year, but within six (6) months after the close thereof, the mayor and council shall cause to be published in a local newspaper, a statement of financial condition which shall contain a statement of revenues and expenditures showing all municipal accounts as of the close of such preceding fiscal year. Such statement of financial condition shall be prepared so as to fairly represent the general financial condition of the city, as of the close of the preceding fiscal year.

Sec. 4-10. - Property taxes.

All property subject to taxation for state or county purposes, assessed as of January 1, in each year, shall be returned for taxes each year on or before April 1. The mayor and council by ordinance may provide for an independent city assessment as provided by a lawyer or may elect to use the county assessment for the year in which city taxes are to be levied as provided by Georgia law. If an independent city assessment is made, a board of equalization, consisting of three (3) freeholders of the city appointed by the mayor and council with compensation fixed by ordinance, shall hear appeals of taxpayers taken within ten (10) days after the city clerk has sent a notice, by ordinary mail, of a new or increased assessment; provided that such notice shall not be required, nor may appeals be taken, in the case of initial city assessments that are the same as county assessments. Except as otherwise provided in this section, appeals involving city property assessments may be taken as now or as may hereinafter be provided by general law.

Editor's note— The determination of fair market value made by the county is used for municipal ad valorem tax purposes, Ga. Code Ann., § 48-5-353.

State Law reference— Time for making tax returns, Ga. Code Ann., § 48-5-18; review of assessments, § 48-5-311.

Sec. 4-11. - Tax levy.

The mayor and council shall make a tax levy, expressed as a fixed millage rate per one hundred dollars (\$100.00) of assessed valuation. Said city is hereby authorized to levy taxes in excess of the limitations prescribed by Georgia Code, [former] sections 92-4101 to 92-4104, and such limitations shall not be applicable to the City of Winder.

Editor's note— The sections cited above were not carried forward to Ga. Code, former title 91A.

Sec. 4-12. - Tax bills.

(1) The city shall send tax bills to taxpayers, showing the assessed valuations, amount of taxes due, tax due dates and information as to delinquency dates and penalties. Failure to send tax bills shall not, however, invalidate any tax. Property taxes shall become delinquent if not paid on or before November 1 of each year which time may be changed by ordinance, at which time a penalty of ten per cent (10%) in addition to a fi. fa. charge shall be added and thereafter such taxes shall be subject to interest at the rate of nine per cent (9%) per annum, from the due date until paid. On and after the date when such taxes become delinquent, the tax records of the city shall have the force and effect of a judgment of a court of record.

(2) Said city shall have the right, power and authority to provide by ordinance for the return of all real and personal property for taxation; to provide for the compelling of such return; and to provide penalties for failure to do so after due notice and hearing to be prescribed by the mayor and council, for the current or any previous year, not in any conflict with any limitation prescribed by the law of Georgia; to prescribe the time or times at which said returns are due; and to provide the time or times when said taxes shall be due and payable.

Editor's note— The determination of fair market value made by the county is used for municipal ad valorem tax purposes, Ga. Code Ann., § 48-5-353.

Sec. 4-13. - Collection of delinquent taxes.

The mayor and council may provide by ordinance for the collection of delinquent taxes by fi. fa. issued by the city clerk and executed by the chief of police under the same procedure provided by laws governing execution of such process from the superior court, or by the use of any other available legal processes and remedies. A lien shall exist against all property on which city property taxes are levied, as of the assessment day of January 1 of each year, which shall be superior to all other liens except that it shall have equal dignity with those for state or county taxes.

State Law reference— Tax executions, Ga. Code Ann., title 48, ch. 3

(https://library.municode.com/ga/winder/codes/code_of_ordinances?nodeId=PTIICOR_CH3ALBE).

Sec. 4-14. - Transfer of executions.

The city clerk shall be authorized to transfer and assign any fi. fa. or execution issued for street, sewer, or any other assessment in the same manner, upon the same terms, and to the same effect, and thereby vest the purchaser or transferee, with the same rights as in cases of sales or transfers of tax fi. fas. as now provided by law; and in all sales of property hereafter made under execution in behalf of the city for the collection of street, sewer and other assessments, the owner or owners, as the case may

be, are authorized to redeem same within the same time and on compliance with the same terms and payment of the same premium, interest and costs, as in cases of redemption of property where sold under state or county ad valorem tax fi. fa., as the same now exists, or as may from time to time be provided by law.

State Law reference— Transfer of tax executions, Ga. Code Ann., § 48-3-19; redemption of property sold for taxes, § 48-4-40.

Sec. 4-15. - Special assessments.

The mayor and council may assess all or part of the cost of constructing, reconstructing, widening, or improving any public way, street, sidewalk, curbing, gutters, sewers or other utility mains and appurtenances against the abutting property owners, under such terms and conditions as may be prescribed by ordinance. Such special assessments shall become delinquent thirty (30) days after their due dates, and shall thereupon be subject, in addition to fi. fa. charges, to a penalty of ten per cent (10%) and shall thereafter be subject to interest at the rate of nine per cent (9%) per annum from due date until paid. A lien for such amount plus fi. fa. charges, interest and penalties, shall exist against the abutting property superior to all other liens, except that it shall be of equal dignity with liens for county and city property taxes, and said lien shall be enforceable by the same procedures and under the same remedies as provided in this article for city property taxes.

PURCHASING POLICY (Adopted April 2014)

PURPOSE

This Policy is intended to state the City of Winder's position regarding the purchasing responsibility and authority of Goods and Services, and to establish the methods by which the City of Winder procures and enters into contracts, including the following: purchase orders, maintenance agreements, public works/construction projects, purchase orders on an emergency basis, OEM purchases, and sole source orders. This document will clarify purchasing functions and outline purchasing policies, as well as describe departmental relationships, responsibilities and participation in the procurement cycle. This policy will provide control functions, assure proper record keeping and confirm purchases in writing to allow the City to meet the following goals:

- Maintain at all times and under all conditions a continuous supply of Goods and Services necessary for the operation of the City of Winder;
- Encourage and promote fair and equal opportunity for all persons doing, or seeking to do, business with the City of Winder by ensuring bids and proposals for Goods and Services are conducted competitively and objectively, giving equal opportunity to all suppliers and developing reliable competitive sources;
- Enhance supplier relationships with properly authorized and documented bidding procedures; improved purchase specifications, sales terms and conditions; and reduced times for invoice verification and payment;
- Safeguard the quality and integrity of the City of Winder's procurement process;
- Ensure compliance with laws and regulations pertaining to the procurement of Goods and Services;
- Manage procurement and inventories of purchased goods to meet the use requirements of City of Winder departments at the most advantageous cost to the City;
- Administer procurement contracts and contract amendments;
- Properly dispose of all material and equipment declared to be surplus or obsolete; and
- Ensure the City of Winder provides quality service to our citizens and supports one of the largest economic engines in the Southeast by planning in a careful and thoughtful manner, and by exercising principals of sound stewardship with City funds.

Long-Term Financial Management

The City of Winder maintains a financial management process to incorporate long-term financial planning into its annual budgeting and reporting documents. Using a longer-term perspective allows the City to proactively address major challenges and opportunities. The City is developing long-term financial forecasts to plan for its operational and capital needs.

Basis of Budgeting

The basis of budgeting used for all Governmental Fund Types (all funds except those associated with Proprietary Funds – Water and Sewer, Stormwater, Gas, Chimneys Golf Course, Solid Waste, Special Facilities, and Utility Service 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 budgeted in proprietary funds only.

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.

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 FY24 Adopted 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.
- Third, it answers the questions: What are taxpayers buying with their tax dollars?

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.

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 Proposed 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.

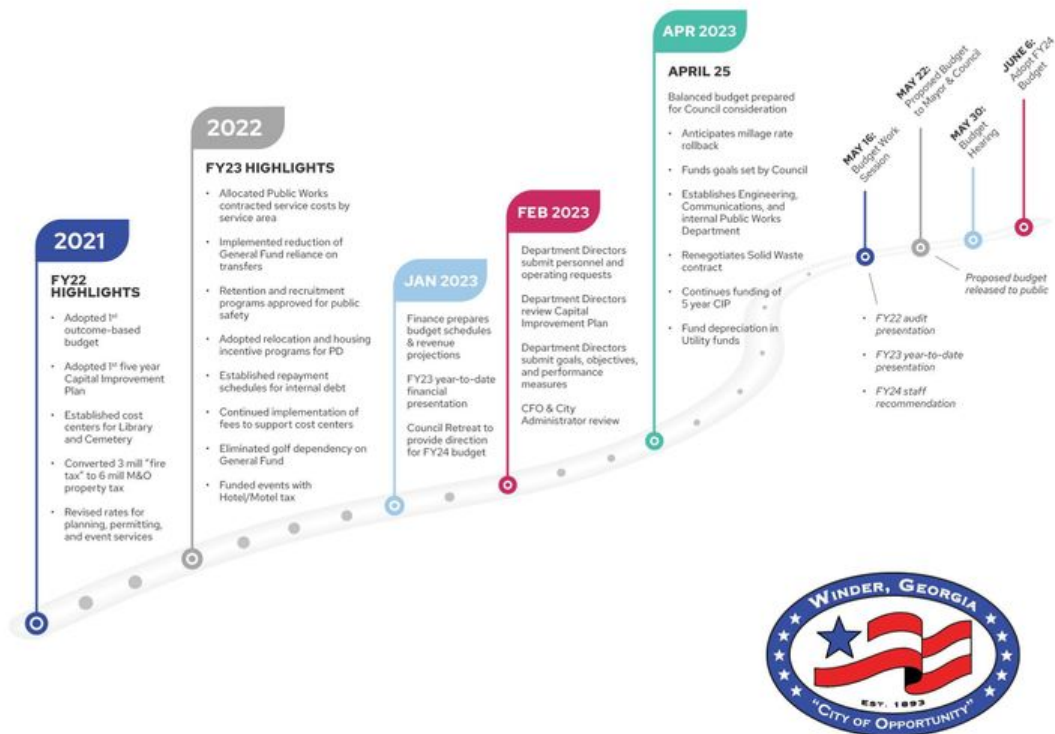
The close of each budget year is followed by an audit and preparation of financial statements prepared by external auditors. The fiscal year audit is publicly available; presented at a public meeting of Council; and filed with the Georgia State Department of Audits and Accounts.

| Date | Budget Task - External |
|---------------|--|
| January 1-20 | Finance prepares budget schedules |
| January 12-14 | City Council Planning Retreat |
| January 23 | Proposed budget schedule distributed to Department Directors |
| February 1 | Department Directors' personnel and capital requests due to City Manager |
| February 15 | Revenue forecasts complete |
| February 15 | Department Directors' operating budget requests due to City Manager |
| March 2 | Department Directors' training |
| March 15 | Department goals, objectives, and measures due |
| April 7 | City Manager to complete review of all budget requests |
| May 16 | Council Budget Review |
| May 22 | Budget Available for Public Review |
| May 30 | Budget Hearing |
| June 6 | Budget Adoption |
| July 1 | Fiscal year begins |

Budget Timeline

City of Winder FY24 Budget Roadmap

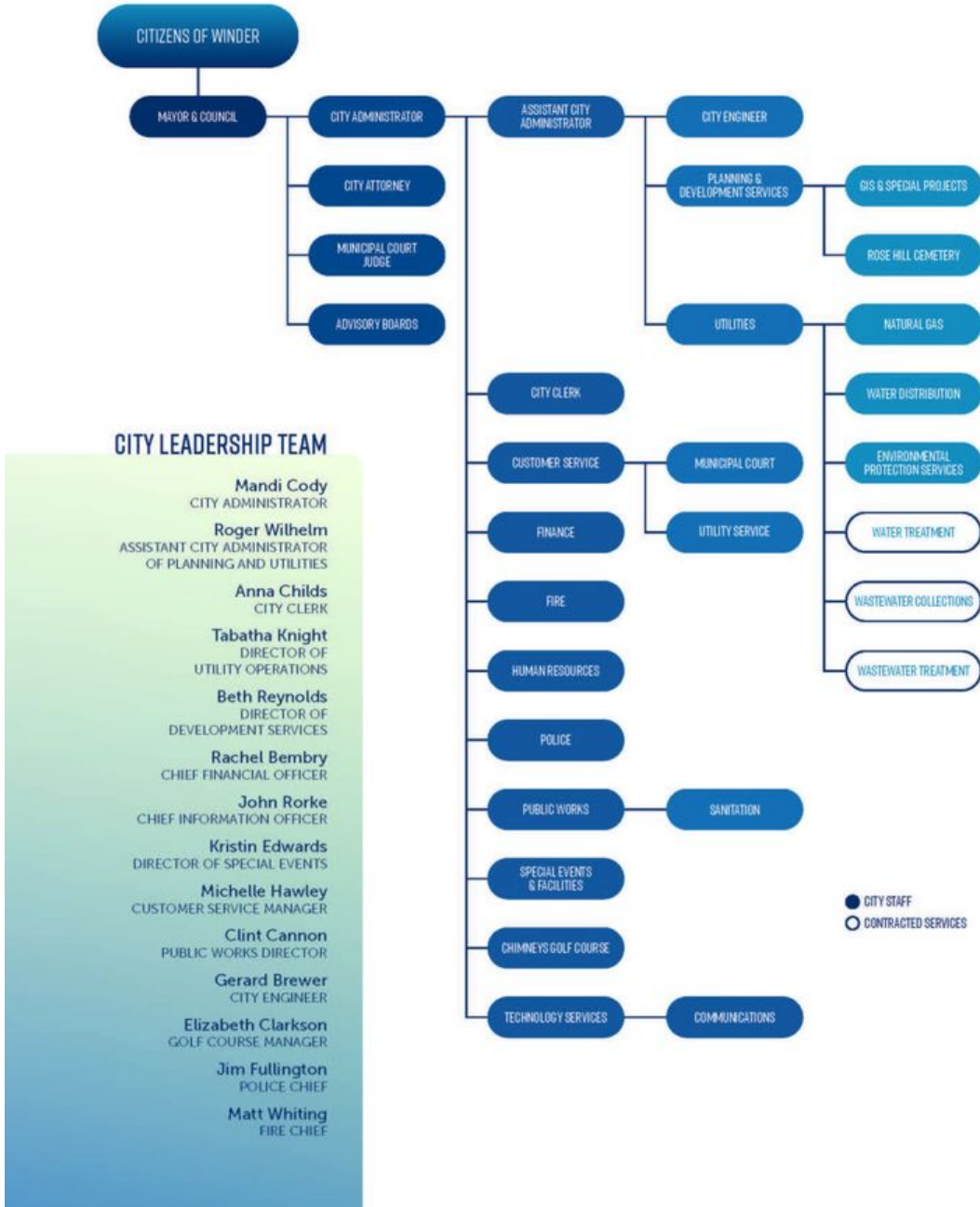
"ADVANCING WITH MOMENTUM"



As we move forward with the budget process for Fiscal Year 2024, we celebrate our achievements in the past two fiscal years and seek to continue the momentum that these accomplishments have generated.

Organization Chart

Organization Chart



Citywide FY24 Budget

| Fund | FY24 | FY24 Other | FY24 | FY24 | Net |
|-----------------------|----------------------|--------------------------|------------------------|------------------------------|-------------|
| | Revenues | Financing Sources (Uses) | Expenditures/ Expenses | Use of Reserves or (Surplus) | FY24 Budget |
| General Fund | \$ 19,208,399 | \$ 1,979,281 | \$ (21,153,112) | \$ (34,568) | \$ - |
| Rose Hill Cemetery | 74,000 | 20,438 | (94,438) | - | - |
| Police Confiscation | 19,500 | - | (19,500) | - | - |
| Events/Festivals Fund | 57,500 | 261,869 | (319,369) | - | - |
| American Rescue Plan | - | - | - | - | - |
| Library | 260,000 | - | (260,000) | - | - |
| CDBG | - | - | - | - | - |
| Hotel/Motel | 366,660 | (272,869) | (93,791) | - | - |
| SPLOST 2012 | 15,000 | - | - | (15,000) | - |
| SPLOST 2018 | 100,000 | - | (678,000) | 578,000 | - |
| SPLOST 2022 | 1,515,000 | - | (3,265,130) | 1,750,130 | - |
| GDOT/LMIG | 200,000 | - | (200,000) | - | - |
| Governor's Grant | - | - | - | - | - |
| Revenue Bond | - | - | - | - | - |
| Water | 23,375,680 | (985,000) | (27,519,499) | 5,128,819 | - |
| Stormwater (EPS) | 847,900 | - | (1,741,858) | 893,958 | - |
| Gas | 12,451,000 | - | (14,048,192) | 1,597,192 | - |
| Solid Waste Mangement | 2,210,500 | 247,500 | (2,979,689) | 521,689 | - |
| Special Facility | 18,600 | 11,000 | (604,400) | 574,800 | - |
| Golf | 1,986,105 | - | (1,986,105) | - | - |
| Utility Service | 1,122,100 | - | (1,122,100) | - | - |
| Component Units | 50,000 | - | (50,000) | - | - |
| TOTAL | \$ 63,877,944 | \$ 1,262,219 | \$ (76,135,183) | \$ 10,995,020 | \$ - |

Changes in Governmental Fund Balances

The balances shown below reflect the projected ending fund balances for the City's governmental funds for the fiscal year ending June 30, 2024.

| Fund Name | Projected Fund Balance at 7/1/23 | FY24 Revenues | FY24 Other Financing Sources (Uses) | FY24 Expenditures/ Expenses | Budgeted Fund Balance at 6/30/24 |
|--|---|----------------------|---|-----------------------------------|---|
| Total General | \$ 6,222,074 | \$ 19,208,399 | \$ 1,979,281 | \$ (21,153,112) | \$ 6,256,642 |
| Rose Hill Cemetery | 3,523 | 74,000 | 20,438 | (94,438) | 3,523 |
| Police Confiscation | 122,340 | 19,500 | - | (19,500) | 122,340 |
| Events/Festivals Fund | 111,479 | 57,500 | 261,869 | (319,369) | 111,479 |
| American Rescue Plan | 6,723,158 | - | - | - | 6,723,158 |
| Library | - | 260,000 | - | (260,000) | - |
| CDBG | - | - | - | - | - |
| Hotel/Motel | 7,784 | 366,660 | (272,869) | (93,791) | 7,784 |
| Total Special Revenue | 6,968,284 | 777,660 | 9,438 | (787,098) | 6,968,284 |
| SPLOST 2012 | 1,031,427 | 15,000 | - | - | 1,046,427 |
| SPLOST 2018 | 5,886,054 | 100,000 | - | (678,000) | 5,308,054 |
| SPLOST 2022 | - | 1,515,000 | - | (3,265,130) | (1,750,130) |
| GDOT/LMIG | - | 200,000 | - | (200,000) | - |
| Governor's Grant | - | - | - | - | - |
| Revenue Bond | - | - | - | - | - |
| Total Capital Projects | 6,917,481 | 1,830,000 | - | (4,143,130) | 4,604,351 |
| Total Governmental Funds Appropriated | \$ 20,107,839 | \$ 21,816,059 | \$ 1,988,719 | \$ (26,083,340) | \$ 17,829,277 |

BUDGET OVERVIEW



Budget Overview

The budget for all FY 24 funds is a combined \$76,135,138, including a General Fund budget of \$21,153,112. This represents an overall budgetary decrease of 8.8% and a General fund increase of 14.4% from the FY 2023 adopted budget. This section outlines the major budgetary changes.

General Fund

The General Fund accounts for the revenues and expenditures necessary to carry out the basic governmental activities such as police patrol, fire protection, public works, planning and licensing, and administrative services. All financial transactions not accounted for in other funds are recorded in the General Fund.

General Fund Revenues

The General Fund revenue estimate is \$19,208,399, which is an increase of \$3.7 million from the FY2023 adopted budget. This increase is largely due to anticipated increases in licenses and permits, charges for services, and investment income. The increase is offset in part due to reduced transfers from the Water & Sewer Enterprise Fund from \$3 million in FY2023 to \$2 million in FY2024. When the transfers are excluded from the totals, the revenue budget increases 37.1% over the prior year.

Licenses and permits including business licenses, land use and building permits, and regulatory fees are anticipated to increase approximately 48.6%. This is attributable to both growth in the demand for permits as well as revisions to the permitting fee schedule in FY2023.

Charges for services budgeted an increase of approximately 29.8% which is mostly due to revenues from the school traffic cameras.

Investment income is anticipated to increase about \$750,000 due to implementation of an investment strategy in early 2023.

Property taxes, which is the General Fund's largest revenue source, is anticipated to remain steady at about 5.5% increase. The millage rate for FY2024 was reduced to the rollback rate of 4.963 mills.

General Fund Expenditures

The General Expenditure budget is \$21,153,112, an increase of approximately \$2.7 million or 14.4% over the FY2023 adopted budget. The increase is made up of compensation adjustments for cost of living of 4% and merit up to 3%, building an in-house Engineering and Inspections Department, bringing tax administration and Public Works in-house, funding major planning projects including Cedar Creek Master Plan, City Hall Needs Analysis, and Transportation Study and Needs Analysis.

Priorities & Issues

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 2022 and 2023 planning retreats of the governing body and represented in the performance-based proposals for the FY 24 Mayor's Proposed 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).

The FY2024 budget continues to fund the service expectations, goals, outcomes, and performance measures articulated by Council through annual retreats and various other meetings.

| Activity | Now | Next | Later | Status |
|---|-----|------|-------|---|
| Recruit City Engineer | X | | | Accomplished |
| Recruit Stormwater Manager / Develop Program | X | | | Manager Accomplished (Promoted from within). Program on-going. |
| Recruit Planning Director | X | | | Reorganized Department / created ACA position. Recruit Planning staff. |
| Select IT Director | X | | | Accomplished. |
| 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 | | | Considered IPMC. Drafted SOP. Software implemented. Reorganization February 1. |
| DDA Master Plan | X | | | Complete. Adopted by Council. |
| Rose Hill Master Plan | X | | | Complete. Adopted by Council |
| Building and Site Inspections | X | | | Accomplished. Contracted with CPL Services being performed. Funded staff positions. Recruitment on-going. |
| Condemn Buildings | | | | Ongoing. Working with some to resolve without legal proceedings. |
| Activity | Now | Next | Later | Status |
| FY 24 Budget \$50,000 for DDA | X | | | Reflected in FY 24 Budget. |
| Customer Service Training / Training Position | X | | | Initial staff retired. Recruiting and reorganizing for HR now. |
| Public Works | X | | | Terminated ESG Contract/In House Dept. established. |
| Street Sweeping | X | | | Implemented. |
| Commercial street sweeping for fee | | X | | Not ready for implementation |
| Same day "all" sanitation services | | X | | Implemented. Street Sweeping follows next day. |
| Increase rates at Golf Course | X | | | Implemented. Along with additional enhancements. |
| Comprehensive Plan update aka "Growth Plan" | | | | In process. To be completed summer 2023. |
| Review Recruitment and Retention for Police Department | X | | | Accomplished. Continue to monitor. |
| Park Signs | X | | | Included in DDA Master Plan. |
| Planning / Zoning Ordinance Retreat | X | | | Meeting accomplished. Incorporate into Comprehensive Plan and zoning ordinance update to be completed Summer 2023. |
| Activity | Now | Next | Later | Status |
| Procure contractor for FY 22 Budget preparation | X | | | Accomplished. |
| Outcome oriented budget for FY 24 | X | | | Accomplished for FY 22 and FY 23. |
| Capital Improvement Plan | X | | | Accomplished. |
| Long Term Financial Plan | | | X | CA recommends moving forward I FY 24. |
| 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. Position to be reconsidered at a later date. |
| Increased events in spring and summer | X | | | Accomplished. 2023 Event Season Approved and presenting sponsor secured. |
| Retail Recruitment | | X | | Budgeted in FY 22. Eliminated in FY 23 budget. |
| Professional Event Program / Release Bids | X | | | Research performed. RFI and posting released. Funded in FY 22. Position |



| Activity | Now | Next | Later | Status |
|---|-----|------|-------|---|
| FY 24 Budget \$50,000 mill for DDA | X | | | Reflected in FY 24 Budget. |
| Customer Service Training / Training Position | X | | | Initial staff retired. Recruiting and reorganizing for HR now. |
| Public Works / ESG | X | | | Terminated ESG Contract/ In house dept. established |
| Street Sweeping | X | | | Implemented. |
| Commercial street sweeping for fee | | X | | Not ready for implementation |
| Same day "all" sanitation services | | X | | Implemented. Street Sweeping follows next day. |
| Increase rates at Golf Course | X | | | Implemented. Along with additional enhancements. |
| Comprehensive Plan update aka "Growth Plan" | | | | In process. To be completed summer 2023. |
| Review Recruitment and Retention for Police Department | X | | | Accomplished. Continue to monitor. |
| Park Signs | X | | | Included in DDA Master Plan. |
| Planning / Zoning Ordinance Retreat | X | | | Meeting accomplished. Incorporate into Comprehensive Plan and zoning ordinance update to be completed Summer 2023. |
| Activity | Now | Next | Later | Status |
| Procure contractor for FY 22 Budget preparation | X | | | Accomplished. |
| Outcome oriented budget for FY 24 | X | | | Accomplished for FY 22 and FY 23. |
| Capital Improvement Plan | X | | | Accomplished. |
| Long Term Financial Plan | | | X | CA recommends moving forward I FY 24. |
| 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. Position to be reconsidered at a later date. |
| Increased events in spring and summer | X | | | Accomplished. 2023 Event Season Approved and presenting sponsor secured. |
| Retail Recruitment | | X | | Budgeted in FY 22. Eliminated in FY 23 budget. |
| Professional Event Program / Release Bids | X | | | Research performed. RFI and posting released. Funded in FY 22. Position staffed FY 23. |

| Activity | Status |
|--|---|
| Mitigate reliance on outside contracts for planning and permitting by staffing positions currently under contract. | City Engineer and Development Project Managers staffed; Ongoing Recruitment for Building Inspectors. |
| Re-organize Planning, Permitting, and Utilities into a combined department. | Accomplished |
| Create the position of Assistant City Administrator for Planning and Utilities. | Accomplished |
| Promote existing staff into newly created leadership positions. | |
| Continue to seek a City Engineer for this department (and with the ultimate goal of creating a City Engineering Department). | Accomplished |
| Amend authorized Planning Director position to Senior Planner. | City Engineer staffed: Discussion re Engineering Department at 2023 Retreat Accomplished. Recruiting for position. |

| | Status |
|--|--|
| Logo Flag for formal, buildings, uniforms, fleets. Whimsical for events, tourism, park signs. Attempt to redesign flag into Winder whimsical. | In Process; Practice Adopted; Style Guide Developed. Council Approval scheduled for Spring FY 23. |
| | Resolution Adopted. |
| Future Issues | |
| Quarry Reservoir and new water treatment plant. | Funding discussions began FY 23. |
| Downtown Stormwater | |
| Produce a design concept to utilize site of community center for stormwater pond | Concepts and evaluations to be discussed at 2023 Retreat |
| Evaluate use of theatre building as community center. | |
| Evaluate use of theatre building as city hall. | |
| Develop phased in plan. | |
| Pursue grant funding possibilities for arts building to transition to use as events, court, and city hall building. | |
| Misc Issues | |
| Downtown Dumpsters | Design concepts currently underway. |
| Solve this problem. | |
| Eliminate polycarts | The Future of Sanitation discussion at 2023 Retreat. |
| Possible locate at current permit building site | |
| Clean Laura Street. Eliminate equipment and dumpsters. | |
| | Status |
| Opportunities for public education and engagement need to be enhanced and improved upon Begin a citizen's academy. | In process: Staff assigned; citizen invitations prepared. |
| Combine with "Celebrate Winder" public relations efforts to educate citizens on city services, processes, budgets, etc. | |
| Improve the City's Public Relations: "Celebrate Winder." Ensure dedicated performance of this task: Improve upon "sharing the good news" Enhance and improve the city's website. Institute usage of project signage Greatly improve social media presence across all platforms. | In process. Communications office staffed; See Constituent Engagement Discussion at 2023 Retreat. |
| | Status |
| Land Use Cases: Staff should work with applicants to ensure fully developed applications prior to presentation to Council. Staff may and should develop activity calendars that provide ample time to fully analyze proposals. Council wishes to update the City's Comprehensive Land Use Plan and Future Development Map with citizen input. | Work with Applicants on going. Calendars Implemented |
| | In process. To be completed Summer 2023. |
| | Accomplished |
| | Status |
| Code Enforcement Respond to Health and Safety issues first, theft and infrastructure and utilities issues next. Respond to request for service first, then proactive case work. Keep Code Enforcement on permitting and development team. Address (similar) issues in area addressing complaint. Develop a survey that allows Council to vote upon / identify priority enforcement issues. Enforce all city ordinances at permitting, licensing, and land use actions. Utilize "smart routing" for officer responses. | In process. To be completed Summer 2023. Implemented and In process. Re-organization scheduled for February 1, 2023. |
| | Status |
| Events / Downtown Business Association Develop a structured calendar for events with consistent theme. "First Friday" style of downtown Utilize and leverage Jug Tavern Park. City is "all in" or "all out" of downtown events. We are "all in". | Event position funded and staffed Events funded 2023 Programming Calendar approved, including TGIFF |
| Downtown Development Authority May Street property partnership – YES. | Work Session held with DDA; Environmental Studies completed; Brownfield Grant pursued; May Street Catalyst Discussion 2023 Retreat |



Personnel Changes

Existing Positions Eliminated/Replaced/Revised:

- Grants Administrator (Eliminated)
- Budget Analyst
 - Moved to Finance Department
- Chief Financial Officer
 - Moved to Contract
- Media Production Specialist
 - Moved from Contract to Technology Services
- Marketing Manager
 - Retitled to Director of Communications
- Special Projects Assistant
 - Moved to Planning
 - Moved from grade 15 to 16
- Construction /Maintenance Supervisor (Water and Sewer)
 - Moved from grade 20 to 21
- Assistant Construction /Maintenance Supervisor (Water and Sewer)
 - Moved from grade 20 to 21
- Stormwater Crew Leader
 - Moved from grade 22 to 20
- Regulatory Compliance and Administration (Gas)
 - Moved from grade 19 to 20
- Golf changed three full-time to five part-time
- One Development Project Manager revised to Community Development Specialist

New Positions Funded:

- Tax Administrator
- Fire Fighter I (3)
- Engineer II – Public Works
- Engineer I – Public Works
- Engineer I – Water and Sewer shared with Gas
- Stormwater/Erosion Control Inspector – Stormwater
- Engineering Inspector shared with Utility Funds
- Public Works Department:
 - Operations Manager
 - Street Repair Crew Leader
 - Streets and Routes Manager
 - Grounds Crew Leader
 - Building Maintenance Crew Leader
 - Chemical Application Technician
 - Street Sign Maintenance Crew Leader
 - Grounds Crew Leader (4)
 - Administrative Assistant
 - Grounds Maintenance Technician I (6)
 - Street Repair Technician I
 - Arborist Planner
- Cemetery:
 - Grounds Crew Leader
- Solid Waste:
 - Street Sweeper Crew Leader
 - Leaf and Limb Crew Leader

Authorized Personnel

| Position Classification by Fund and Department | Position Grade | FY 2024 Budget | |
|---|-------------------|----------------|-----------|
| | | Full-time | Part-time |
| GENERAL FUND: | | | |
| GENERAL GOVERNMENT AND LEGISLATIVE | | | |
| Mayor | Elected | 1 | |
| Council Member | Elected | 6 | |
| Total Legislative | | 0 | 7 |
| ADMINISTRATION | | | |
| City Administrator | Contract | 1 | |
| City Clerk | 19 | 1 | |
| Administrative Assistant | 16 | 1 | |
| Grants Manager | 16 | 1 | |
| Total Administration | | 4 | 0 |
| FINANCE DEPARTMENT | | | |
| Accountant III | 21 | 1 | |
| Accountant II | 20 | 1 | |
| Tax Administrator | 19 | 1 | |
| Accountant I | 16 | 1 | |
| Budget Analyst | 16 | 1 | |
| Accounting Clerk | 15 | 1 | |
| Total Finance | | 6 | 0 |
| TECHNOLOGY SERVICES | | | |
| Chief Information Officer | 27 | 1 | |
| Media Production Specialist | 21 | 1 | |
| Graphics Designer | 19 | 1 | |
| Technology Services Tech | 17 | 2 | |
| Systems Administrator | 17 | 1 | |
| Total Technology Services | | 6 | 0 |
| GIS | | | |
| GIS Coordinator | 18 | 0.5 | |
| GIS Technician | 16 | 0.5 | |
| Total GIS | | 1 | 0 |
| HUMAN RESOURCES | | | |
| Human Resources Director | 22 | 1 | |
| Human Resources Manager | 16 | 1 | |
| Total Human Resources | | 2 | 0 |
| COMMUNICATIONS | | | |
| Director of Communications | 22 | 1 | |
| Total Communications | | 1 | 0 |
| ENGINEERING | | | |
| Engineer II | 27 | 0.5 | |
| Engineering Inspector | 18 | 0.25 | |
| Total Engineering | 0 | 0.75 | 0 |
| MUNICIPAL COURT | | | |
| Court Clerk | 17 | 1.5 | |
| Total Municipal Court | | 1.5 | 0 |

| Position Classification by Fund and Department | Position Grade | FY 2024 Budget | |
|--|----------------|----------------|-----------|
| | | Full-time | Part-time |
| PROBATION | | | |
| Probation Officer | PD-06 | 1 | |
| Total Probation | | 1 | 0 |
| POLICE DEPARTMENT | | | |
| 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 | |
| Investigator | PD-8 | 3 | |
| Sr. Patrol Officer | PD-8 | 2 | |
| Sr. Corporal | PD-6 | 3 | |
| Corporal | PD-6 | 1 | |
| 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 | |
| Total Police | | 50 | 0 |
| FIRE | | | |
| 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 | 10 | 14 |
| Executive Assistant | 16 | 1 | |
| Total Fire | | 41 | 14 |
| PUBLIC WORKS | | | |
| Public Works Director (1/2) | 24 | 0.5 | |
| Operations Manager | 21 | 1 | |
| Street Repair Crew Leader | 18 | 1 | |
| Streets & Routes Manager | 17 | 1 | |
| Grounds Manager | 17 | 1 | |
| Building Maintenance Crew Leader | 17 | 1 | |
| Chemical Application Technician | 17 | 1 | |
| Street Sign Maintenance Crew Leader | 16 | 1 | |
| Grounds Crew Leader | 14 | 4 | |
| Administrative Assistant | 16 | 1 | |
| Grounds Maintenance Technician I | 13 | 6 | |
| Street Repair Technician I | 13 | 1 | |
| Total Public Works | | 19.5 | 0 |

| Position Classification by Fund and Department | Position Grade | FY 2024 Budget | |
|---|-------------------|----------------|-----------|
| | | Full-time | Part-time |
| PLANNING & PERMITTING | | | |
| Assistant City Administrator for Planning & Utilities | 27 | 0.5 | |
| Director of Development Services | 24 | 1 | |
| Senior Planner | 18 | 1 | |
| Community Development Specialist | 15 | 3 | |
| Planning & Development Technician | 15 | 1 | |
| Building Inspector / Official | 21 | 2 | |
| Administrative Assistant | 16 | 1 | |
| Total Planning & Permitting | | 9.5 | 0 |
| CODE ENFORCEMENT | | | |
| Code Enforcement Supervisor | 16 | 1 | |
| Code Enforcement Officer | 15 | 2 | |
| Total Code Enforcement | | 3 | 0 |
| GENERAL FUND TOTAL | | 145.25 | 21 |
| ROSE HILL CEMETERY FUND | | | |
| ROSE HILL CEMETERY FUND | | | |
| Grounds Crew Leader | 14 | 1 | |
| ROSE HILL CEMETERY FUND TOTAL | | 1 | 0 |
| EVENTS/FESTIVALS FUND | | | |
| FESTIVALS FUND | | | |
| Director of Special Events | 22 | 1 | |
| EVENTS/FESTIVALS FUND TOTAL | | 1 | 0 |
| WATER AND SEWER FUND: | | | |
| Assistant City Administrator For Planning & Utilities | 27 | 0.5 | |
| Engineer | 26 | 1 | |
| Engineer I | 24 | 1.5 | |
| Engineering Inspector | 18 | 0.25 | |
| Utilities Operations Director | 24 | 1 | |
| Utilities Field Operations Manager | 21 | 1 | |
| Construction/Maint Supervisor | 21 | 1 | |
| Asst. Constr/Maint Supervisor | 21 | 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 Coordinator | 18 | 0.5 | |
| GIS Technician | 16 | 0.5 | |
| Total - Water and Sewer | | 31.25 | 0 |
| WATER AND SEWER FUND TOTAL | | 31.25 | 0 |



| Position Classification by Fund and Department | Position Grade | FY 2024 Budget | |
|---|-------------------|----------------|-----------|
| | | Full-time | Part-time |
| STORMWATER UTILITY FUND | | | |
| Stormwater Manager | 21 | 1 | |
| Stormwater Crew Leader | 20 | 1 | |
| Stormwater Utility Worker I | 15 | 2 | |
| Stormwater/Erosion Control Inspector | 18 | 1 | |
| Engineer II | 27 | 0.5 | |
| Engineering Inspector | 18 | 0.25 | |
| Total Stormwater | | 5.75 | 0 |
| STORM WATER UTILITY FUND TOTAL | | | |
| | | 5.75 | 0 |
| NATURAL GAS FUND | | | |
| Meter Tech Supervisor | 20 | 1 | |
| Crew Leader | 20 | 2 | |
| Construction & Compliance Inspector | 20 | 1 | |
| Utility Worker III | 20 | 1 | |
| Regulatory Compliance & Administration | 20 | 1 | |
| Service Technician | 19 | 1 | |
| Locator | 16 | 1 | |
| Utility Worker II | 16 | 1 | |
| Utility Service Representative II | 15 | 1 | |
| Utility Worker I | 15 | 2 | |
| Engineer I | 24 | 0.5 | |
| Engineering Inspector | 18 | 0.25 | |
| Total Natural Gas Department | | 12.75 | 0 |
| NATURAL GAS FUND TOTAL | | | |
| | | 12.75 | 0 |
| SOLID WASTE COLLECTION FUND | | | |
| Public Works Director (1/2) | 24 | 0.5 | |
| Street Sweeper Crew Leader | 15 | 1 | |
| Leaf & Limb Crew Leader | 15 | 2 | |
| Total Solid Waste Collection | | 3.5 | 0 |
| SOLID WASTE COLLECTION FUND TOTAL | | | |
| | | 3.5 | 0 |

| Position Classification by Fund and Department | Position Grade | FY 2024 Budget | |
|---|-------------------|----------------|--------------|
| | | Full-time | Part-time |
| CHIMNEYS GOLF COURSE | | | |
| GOLF-PRO SHOP | | | |
| Assistant Professional | 14 | 1 | |
| Sales Manager | 14 | 1 | |
| Sales Attendant | 12 | | 5 |
| Beverage Cart Attendant | 12 | | 2 |
| Operations Worker | 12 | | 8 |
| Sub-Total Golf Pro Shop | | 2 | 15 |
| GOLF PRO SHOP FUND TOTAL | | 2 | 15 |
| GOLF-MAINTENANCE | | | |
| Superintendent | 22 | 1 | |
| Mechanic | 16 | 1 | |
| Assistant Superintendent | 14 | 1 | |
| Maintenance Worker I | 12 | 4 | 8 |
| Sub-Total Golf Maintenance | | 7 | 8 |
| CHIMNEYS GOLF COURSE FUND TOTAL | | 9 | 23 |
| CUSTOMER ACCOUNT SERVICES | | | |
| Position Classification by Fund and Department | Position Grade | FY 2024 Budget | |
| | | Full-time | Part-time |
| Customer Service Manager | 22 | 1 | |
| Customer Service Rep II | 15 | 4.5 | |
| Utility Billing Technician | 15 | 2 | |
| Senior Billing Tehcnician | 17 | 1 | |
| Cashier | 13 | 2 | |
| Sub-Total Customer Account Services | | 10.5 | 0 |
| CENTRAL SERVICES FUND TOTAL | | 10.5 | 0 |
| TOTAL ALL FUNDS | | 220.00 | 44.00 |

The Authorized Personnel is a brief illustration of approved positions, grades and personnel only. The official position classification and compensation plan can be found on file in the City Manager's Office and the Director of Human Resources' Office and is effective as of its date of adoption. The plan designates classes of positions and titles and establishes wage and salary ranges (grades) for each classified staff position that is under the direction of the City Manager.

FUND SUMMARIES

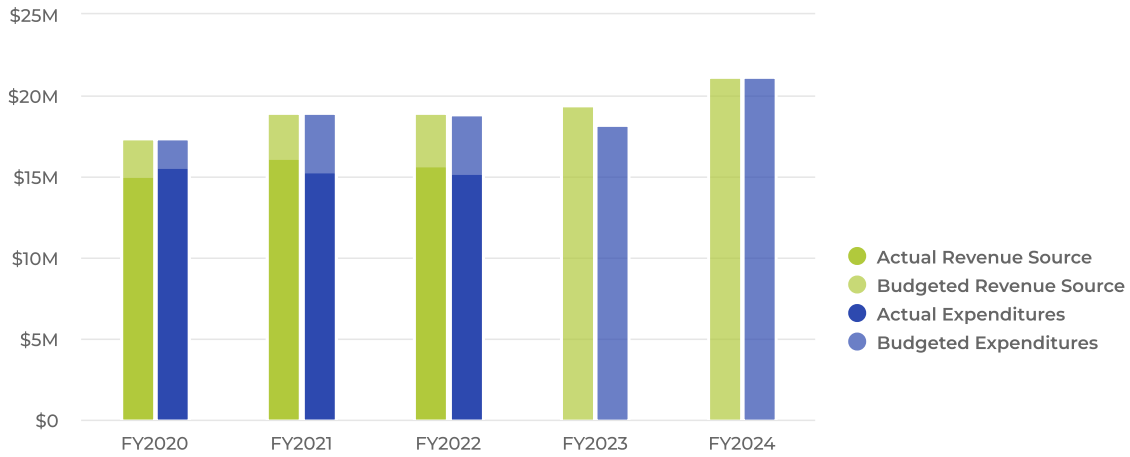


General Fund

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).

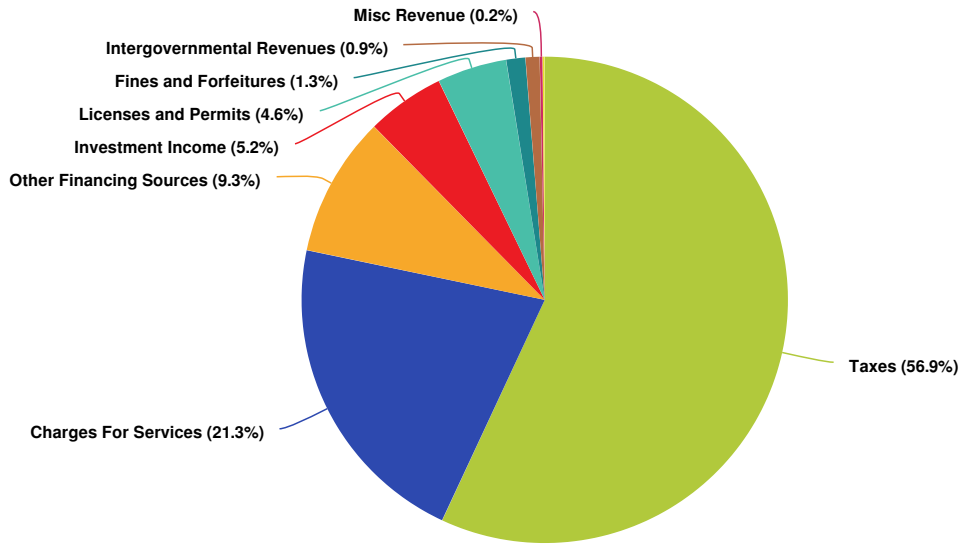
Summary

The City of Winder is projecting \$21.19M of revenue in FY2024, which represents a 8.7% increase over the prior year. Budgeted expenditures are projected to increase by 16.4% or \$2.98M to \$21.19M in FY2024.



Revenues by Source

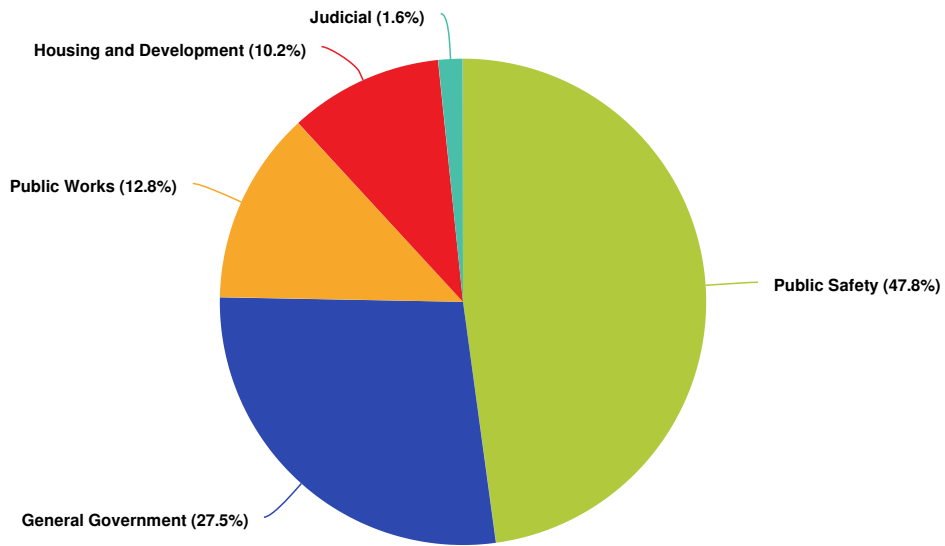
Projected 2024 Revenues by Source



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|--|---------------------|---------------------|---------------------|---------------------|
| Revenue Source | | | | |
| Taxes | \$9,387,972 | \$10,085,120 | \$10,890,000 | \$12,065,179 |
| Licenses and Permits | \$414,861 | \$535,774 | \$762,000 | \$984,200 |
| Intergovernmental Revenues | \$1,692,693 | \$250,669 | \$0 | \$200,000 |
| Charges For Services | \$2,677,988 | \$2,273,050 | \$3,445,600 | \$4,523,000 |
| Fines and Forfeitures | \$287,836 | \$229,778 | \$318,000 | \$268,500 |
| Investment Income | \$24,852 | \$50,356 | \$12,000 | \$1,100,000 |
| Contributions and Donations From Private Sources | \$1,460 | \$26,093 | \$0 | \$27,000 |
| Misc Revenue | \$230,444 | \$111,564 | \$121,000 | \$40,520 |
| Other Financing Sources | \$1,444,122 | \$2,221,569 | \$2,936,117 | \$1,944,713 |
| Total Revenue Source: | \$16,162,228 | \$15,783,972 | \$18,484,717 | \$21,153,112 |

Expenditures by Function

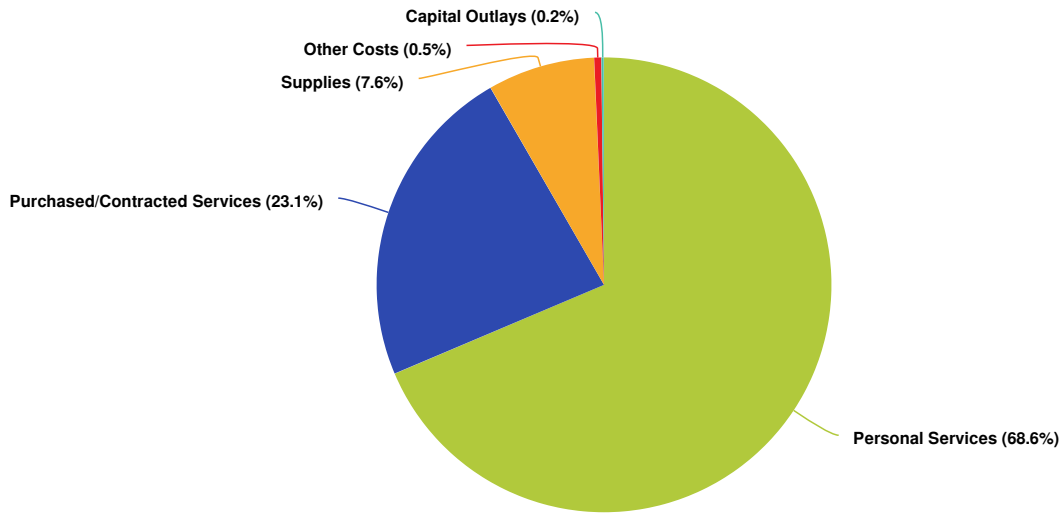
Budgeted Expenditures by Function



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|----------------------------|---------------------|---------------------|---------------------|---------------------|
| Expenditures | | | | |
| General Government | \$3,256,281 | \$3,149,399 | \$4,928,129 | \$5,824,611 |
| Judicial | \$242,380 | \$229,106 | \$296,191 | \$344,652 |
| Public Safety | \$7,295,631 | \$8,093,108 | \$9,409,813 | \$10,102,990 |
| Public Works | \$3,808,779 | \$2,786,926 | \$1,701,239 | \$2,722,493 |
| Culture and Recreation | \$0 | \$0 | \$404,170 | \$0 |
| Housing and Development | \$753,869 | \$1,003,089 | \$1,745,176 | \$2,158,366 |
| Total Expenditures: | \$15,356,940 | \$15,261,629 | \$18,484,717 | \$21,153,112 |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| Expense Objects | | | | |
| Personal Services | \$8,360,237 | \$8,950,220 | \$11,572,131 | \$14,503,728 |
| Purchased/Contracted Services | \$4,373,763 | \$5,227,890 | \$5,354,036 | \$4,889,352 |
| Supplies | \$811,043 | \$911,853 | \$1,320,650 | \$1,612,547 |
| Capital Outlays | \$1,379,936 | \$23,590 | \$32,000 | \$38,385 |
| Other Costs | \$375,710 | \$87,137 | \$205,900 | \$109,100 |
| Debt Service | \$56,252 | \$60,939 | \$0 | \$0 |
| Total Expense Objects: | \$15,356,940 | \$15,261,629 | \$18,484,717 | \$21,153,112 |



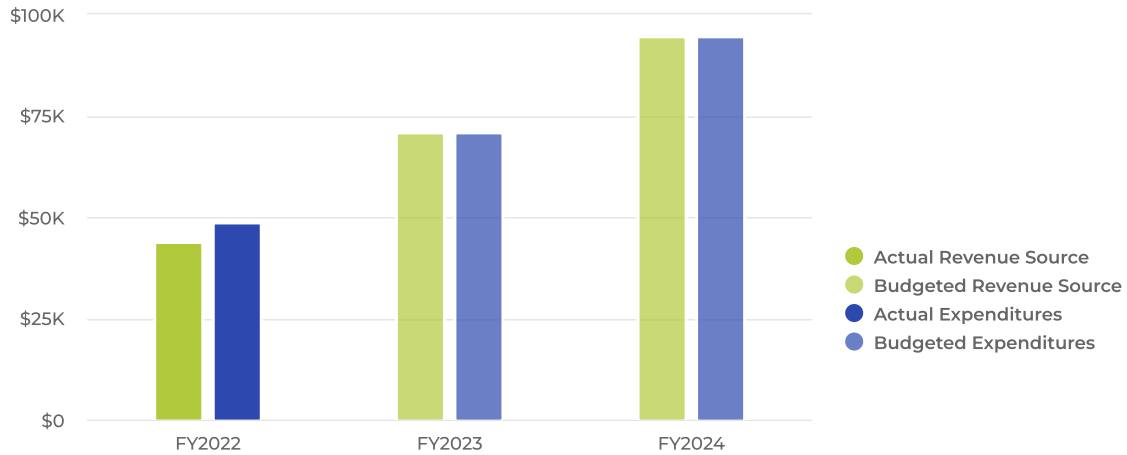
Rose Hill Cemetery

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.

Summary

The City of Winder is projecting \$94.72K of revenue in FY2024, which represents a 33.4% increase over the prior year. Budgeted expenditures are projected to increase by 33.4% or \$23.72K to \$94.72K in FY2024.

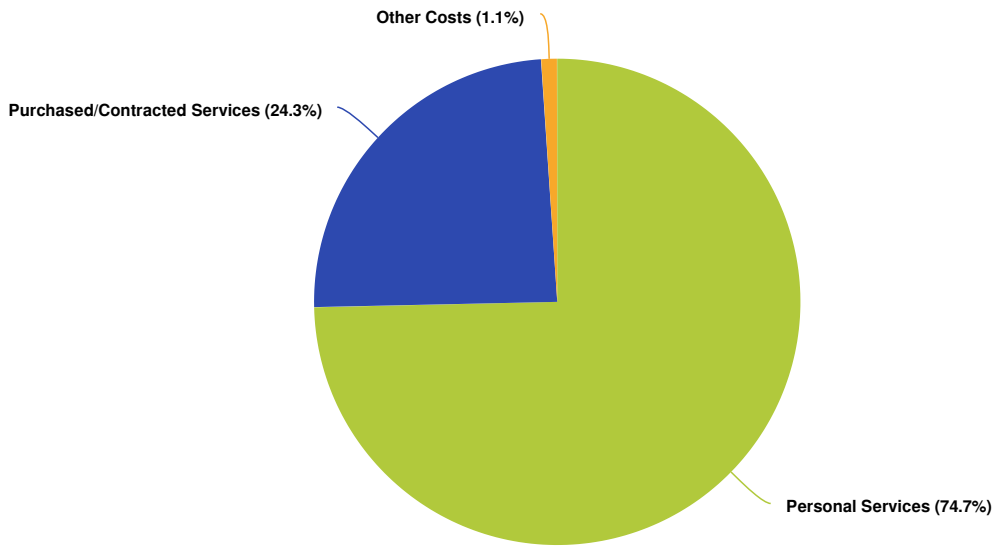


Revenues by Source

| Name | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|------------------------------|-----------------|-----------------|-----------------|
| Revenue Source | | | |
| Charges For Services | \$11,880 | \$24,000 | \$74,000 |
| Other Financing Sources | \$32,248 | \$47,000 | \$20,438 |
| Total Revenue Source: | \$44,128 | \$71,000 | \$94,438 |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|-------------------------------|-----------------|-----------------|-----------------|
| Expense Objects | | | |
| Personal Services | \$0 | \$0 | \$70,438 |
| Purchased/Contracted Services | \$48,928 | \$70,000 | \$23,000 |
| Other Costs | \$0 | \$1,000 | \$1,000 |
| Total Expense Objects: | \$48,928 | \$71,000 | \$94,438 |

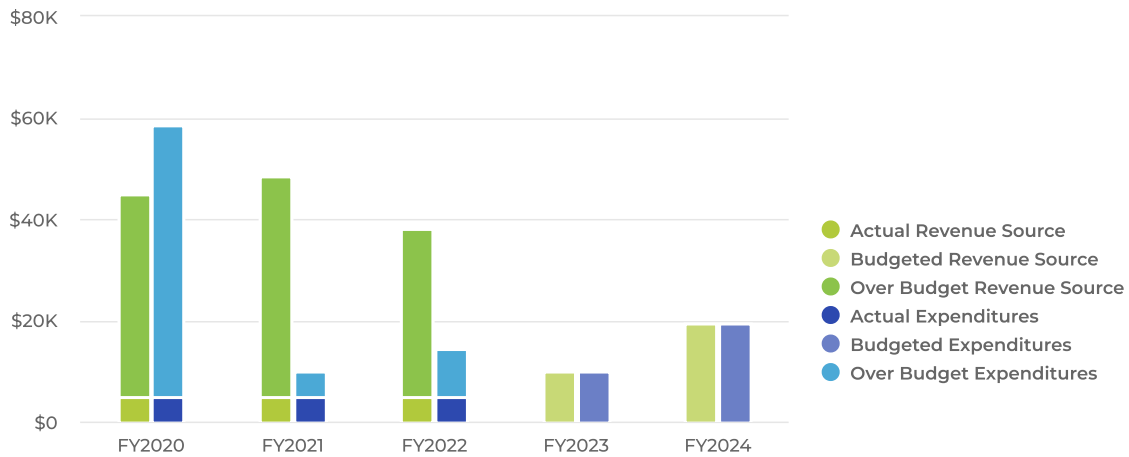


Police Confiscation

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.

Summary

The City of Winder is projecting \$19.5K of revenue in FY2024, which represents a 95% increase over the prior year. Budgeted expenditures are projected to increase by 95% or \$9.5K to \$19.5K in FY2024.

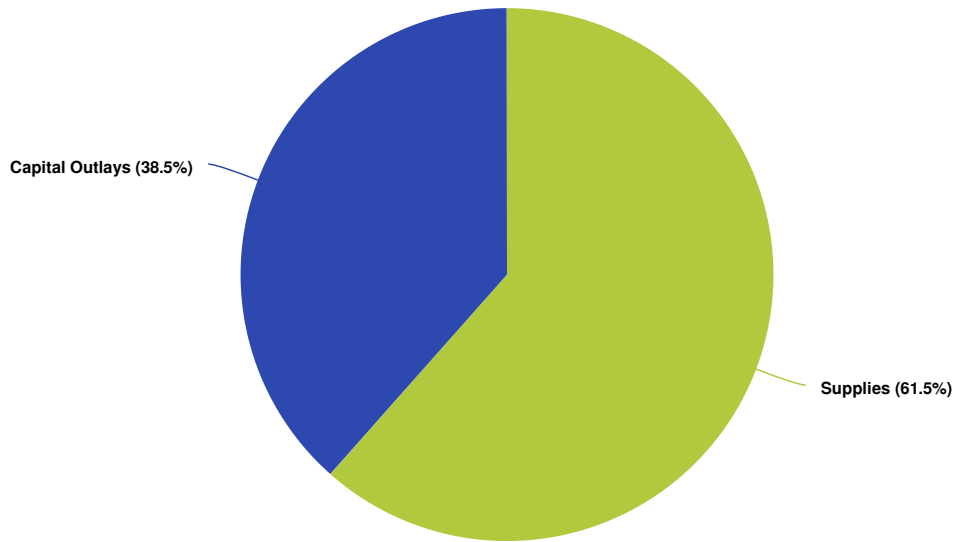


Revenues by Source

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|------------------------------|-----------------|-----------------|-----------------|-----------------|
| Revenue Source | | | | |
| Fines and Forfeitures | \$48,470 | \$38,140 | \$10,000 | \$19,500 |
| Total Revenue Source: | \$48,470 | \$38,140 | \$10,000 | \$19,500 |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|-------------------------------|-----------------|-----------------|-----------------|-----------------|
| Expense Objects | | | | |
| Supplies | \$10,130 | \$14,500 | \$10,000 | \$12,000 |
| Capital Outlays | \$0 | \$0 | \$0 | \$7,500 |
| Total Expense Objects: | \$10,130 | \$14,500 | \$10,000 | \$19,500 |



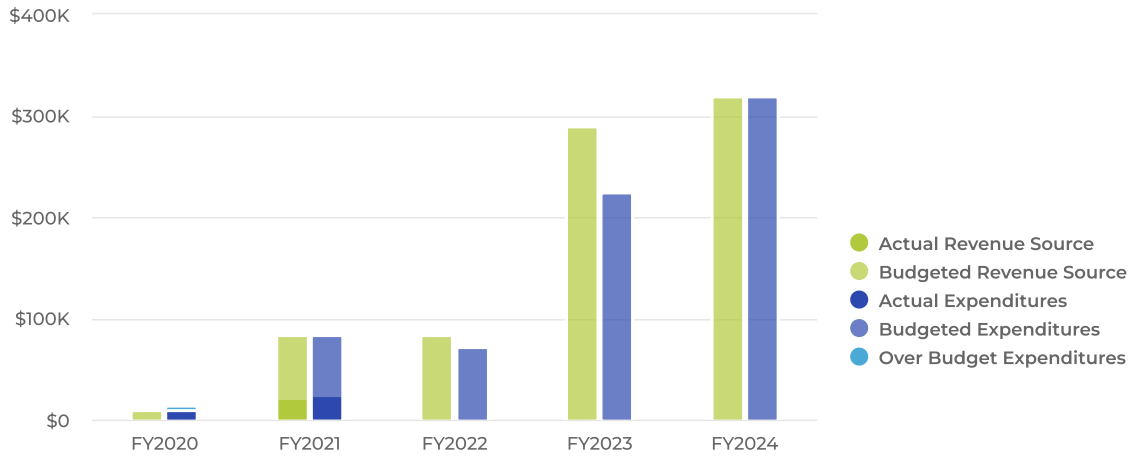
Events / Festivals Fund

The Festivals Fund accounts for the City's festivals and events. The primary source of revenue is transfer from the Hotel/Motel Tax Fund. Additional revenues include sponsorships and entry fees from vendors.

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

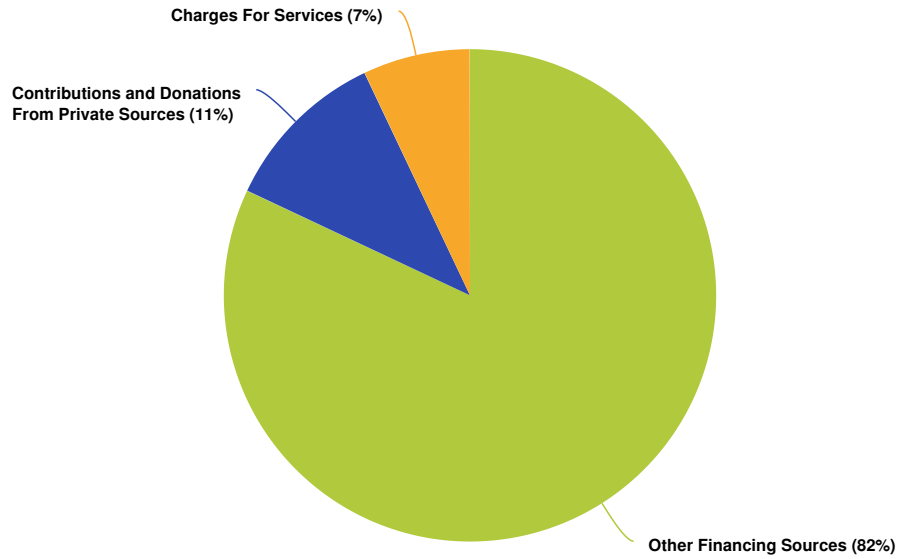
Summary

The City of Winder is projecting \$319.37K of revenue in FY2024, which represents a 10.2% increase over the prior year. Budgeted expenditures are projected to increase by 41.8% or \$94.21K to \$319.37K in FY2024.



Revenues by Source

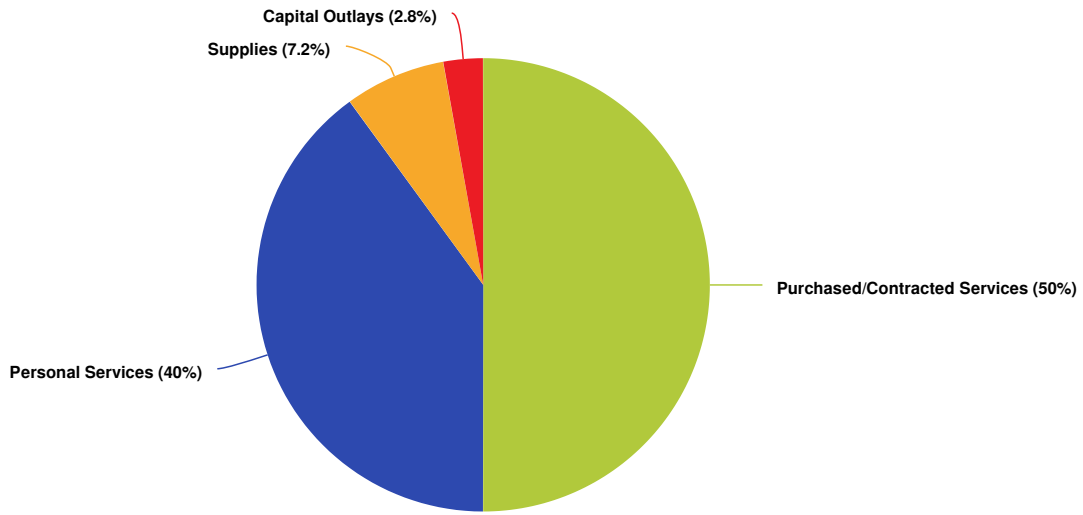
Projected 2024 Revenues by Source



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|--|-----------------|---------------|------------------|------------------|
| Revenue Source | | | | |
| Charges For Services | \$0 | \$0 | \$0 | \$22,500 |
| Contributions and Donations From Private Sources | \$290 | \$0 | \$0 | \$35,000 |
| Other Financing Sources | \$22,000 | \$0 | \$207,508 | \$261,869 |
| Total Revenue Source: | \$22,290 | \$0 | \$207,508 | \$319,369 |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|-------------------------------|-----------------|----------------|------------------|------------------|
| Expense Objects | | | | |
| Personal Services | \$0 | \$0 | \$89,020 | \$126,784 |
| Purchased/Contracted Services | \$23,107 | \$1,540 | \$115,488 | \$159,730 |
| Supplies | \$2,003 | \$0 | \$3,000 | \$23,855 |
| Capital Outlays | \$0 | \$0 | \$0 | \$9,000 |
| Total Expense Objects: | \$25,110 | \$1,540 | \$207,508 | \$319,369 |



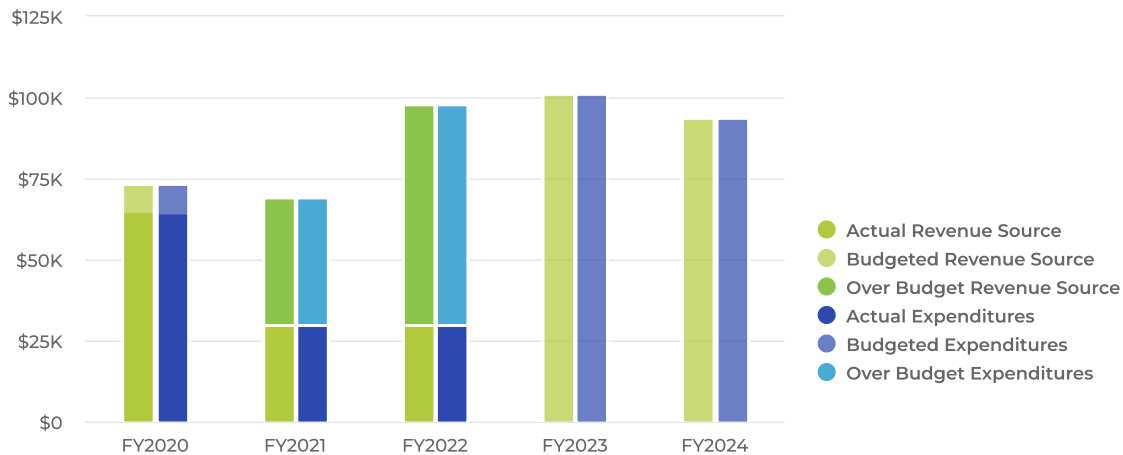
Hotel/Motel

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.

Summary

The City of Winder is projecting \$93.79K of revenue in FY2024, which represents a 7.3% decrease over the prior year.

Budgeted expenditures are projected to decrease by 7.3% or \$7.4K to \$93.79K in FY2024.



Revenues by Source

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|------------------------------|-----------------|-----------------|-----------------|-----------------|
| Revenue Source | | | | |
| Taxes | \$236,221 | \$343,608 | \$254,625 | \$366,660 |
| Charges For Services | \$30 | \$0 | \$0 | \$0 |
| Other Financing Sources | -\$166,653 | -\$245,404 | -\$190,625 | -\$272,869 |
| Total Revenue Source: | \$69,598 | \$98,203 | \$64,000 | \$93,791 |

Expenditures by Expense Type

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|-------------------------------|-----------------|-----------------|-----------------|-----------------|
| Expense Objects | | | | |
| Other Costs | \$69,567 | \$98,203 | \$64,000 | \$93,791 |
| Total Expense Objects: | \$69,567 | \$98,203 | \$64,000 | \$93,791 |



American Rescue Plan

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.

Revenues by Source

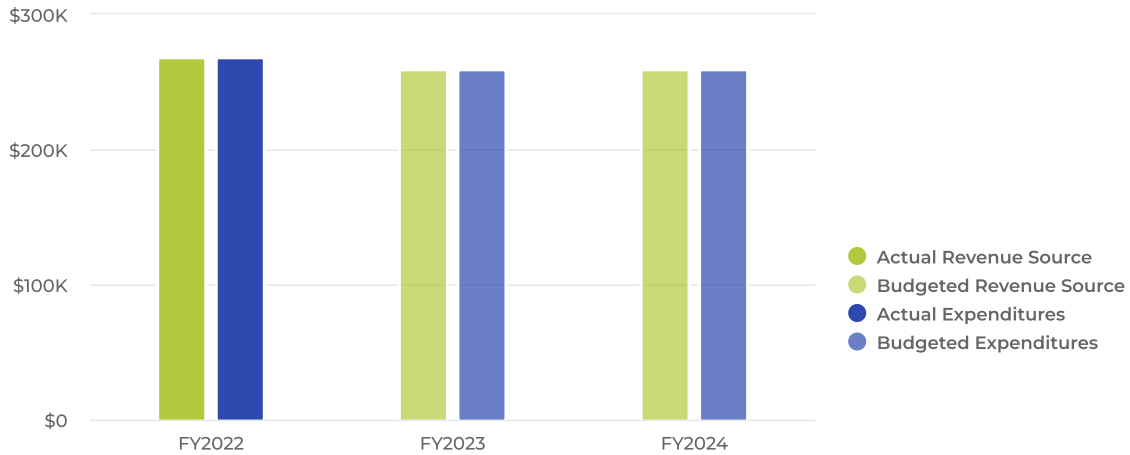
| Name | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|----------------------------|---------------|----------------|-----------------|--|---|
| Intergovernmental Revenues | \$73,202 | \$3,350,200 | \$0 | -\$3,350,200 | -100% |
| Other Financing Sources | -\$73,202 | -\$3,350,200 | \$0 | \$3,350,200 | -100% |

The Library Fund accounts for activities connected with the receipt and disbursement 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.

Summary

The City of Winder is projecting \$260K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$260K in FY2024.

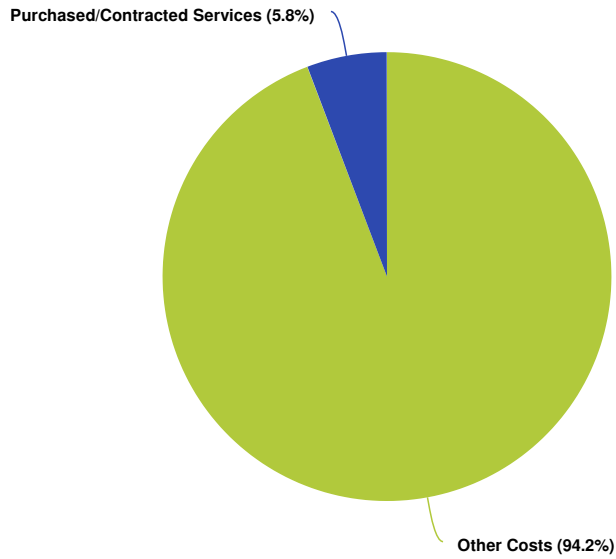


Revenues by Source

| Name | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|------------------------------|------------------|------------------|------------------|
| Revenue Source | | | |
| Taxes | \$217,864 | \$260,000 | \$260,000 |
| Other Financing Sources | \$50,716 | \$0 | \$0 |
| Total Revenue Source: | \$268,580 | \$260,000 | \$260,000 |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|-------------------------------|------------------|------------------|------------------|
| Expense Objects | | | |
| Purchased/Contracted Services | \$1,723 | \$15,000 | \$15,000 |
| Other Costs | \$266,857 | \$245,000 | \$245,000 |
| Total Expense Objects: | \$268,580 | \$260,000 | \$260,000 |

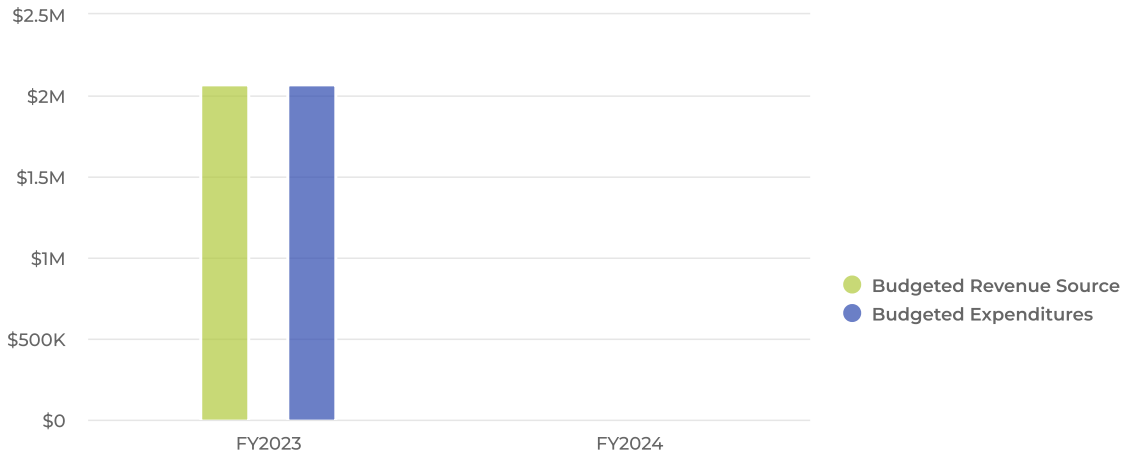


The Community Development Block Grant (CDBG) Fund accounts for a federally funded block grant to states which focuses on benefiting low- to moderate-income people by providing resources for livable neighborhoods, economic empowerment, and decent housing.

This was a new fund for FY23.

Summary

The City of Winder is projecting N/A of revenue in FY2024, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$2.08M to N/A in FY2024.



Revenues by Source

| Name | FY2023 Amended | FY2024 Budgeted |
|------------------------------|--------------------|-----------------|
| Revenue Source | | |
| Intergovernmental Revenues | \$2,075,000 | \$0 |
| Total Revenue Source: | \$2,075,000 | \$0 |

Expenditures by Expense Type

| Name | FY2023 Amended | FY2024 Budgeted |
|-------------------------------|--------------------|-----------------|
| Expense Objects | | |
| Capital Outlays | \$2,075,000 | \$0 |
| Total Expense Objects: | \$2,075,000 | \$0 |



SPLOST 2018

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:

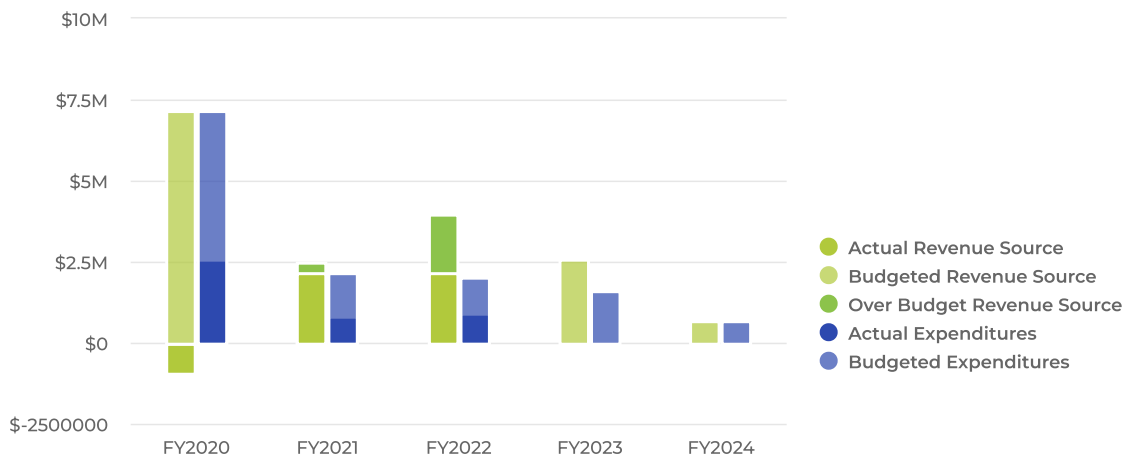
1. Roads, Bridges, Parking Areas, & Stormwater (50% of funds received)
2. Police Department Facilities & Equipment (15% of funds received)
3. Fire Department Facilities & Equipment (15% of funds received)
4. Recreation, Parks, & Greenspace (15% of funds received)
5. Administrative Facilities & Equipment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

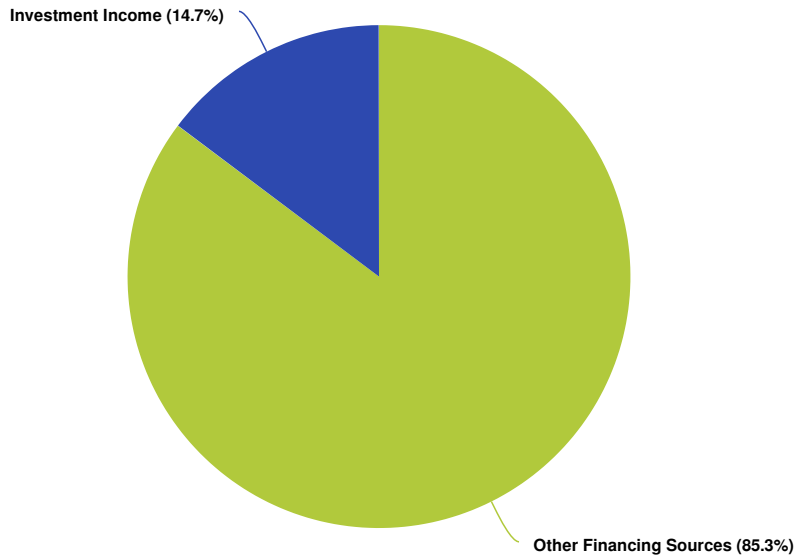
Summary

The City of Winder is projecting \$678K of revenue in FY2024, which represents a 73.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 58.3% or \$947.56K to \$678K in FY2024.



Revenues by Source

Projected 2024 Revenues by Source



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|------------------------------|--------------------|--------------------|--------------------|------------------|
| Revenue Source | | | | |
| Taxes | \$3,263,850 | \$3,768,279 | \$0 | \$0 |
| Investment Income | \$1,050 | \$2,120 | \$500 | \$100,000 |
| Other Financing Sources | -\$743,629 | \$207,557 | \$1,585,057 | \$578,000 |
| Total Revenue Source: | \$2,521,270 | \$3,977,956 | \$1,585,557 | \$678,000 |

Expenditures by Expense Type

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|-------------------------------|------------------|------------------|--------------------|------------------|
| Expense Objects | | | | |
| Capital Outlays | \$147,720 | \$307,483 | \$907,557 | \$0 |
| Debt Service | \$677,842 | \$621,586 | \$678,000 | \$678,000 |
| Total Expense Objects: | \$825,562 | \$929,069 | \$1,585,557 | \$678,000 |



SPLOST 2012

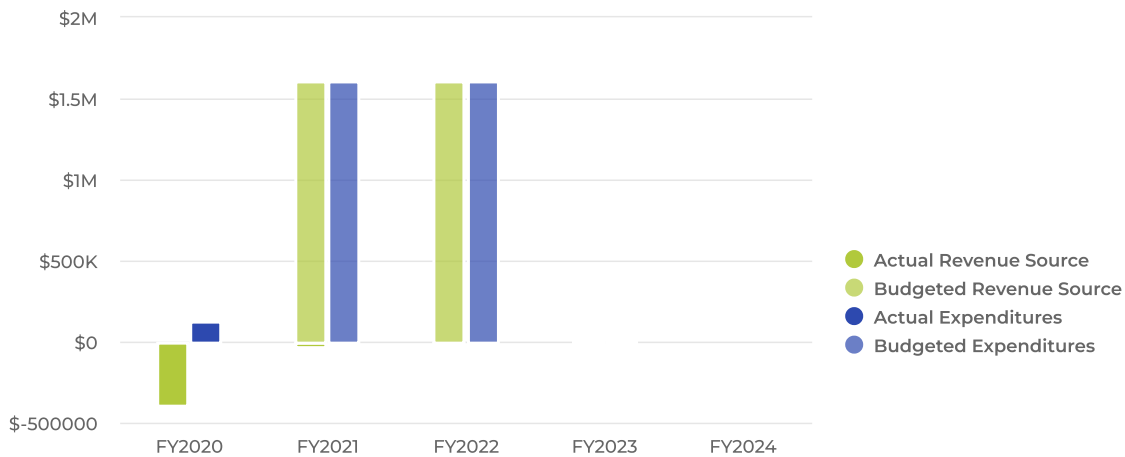
The SPLOST 2012 Fund accounts for the receipt and use of SPLOST proceeds for the approved projects based on the July 7, 2010, referendum. The primary source of revenue is SPLOST (Special Purpose Local Option Sales Tax). These funds are limited for use on the following project types:

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.

Summary

The City of Winder is projecting N/A of revenue in FY2024, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$10K to N/A in FY2024.



Revenues by Source

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|------------------------------|------------------|-----------------|-----------------|-----------------|
| Revenue Source | | | | |
| Investment Income | \$589 | \$569 | \$500 | \$15,000 |
| Other Financing Sources | -\$28,607 | -\$5,506 | \$9,500 | -\$15,000 |
| Total Revenue Source: | -\$28,018 | -\$4,937 | \$10,000 | \$0 |

Expenditures by Expense Type

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|-------------------------------|---------------|---------------|-----------------|-----------------|
| Expense Objects | | | | |
| Capital Outlays | \$0 | \$0 | \$10,000 | \$0 |
| Total Expense Objects: | \$0 | \$0 | \$10,000 | \$0 |





SPLOST 2022

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:

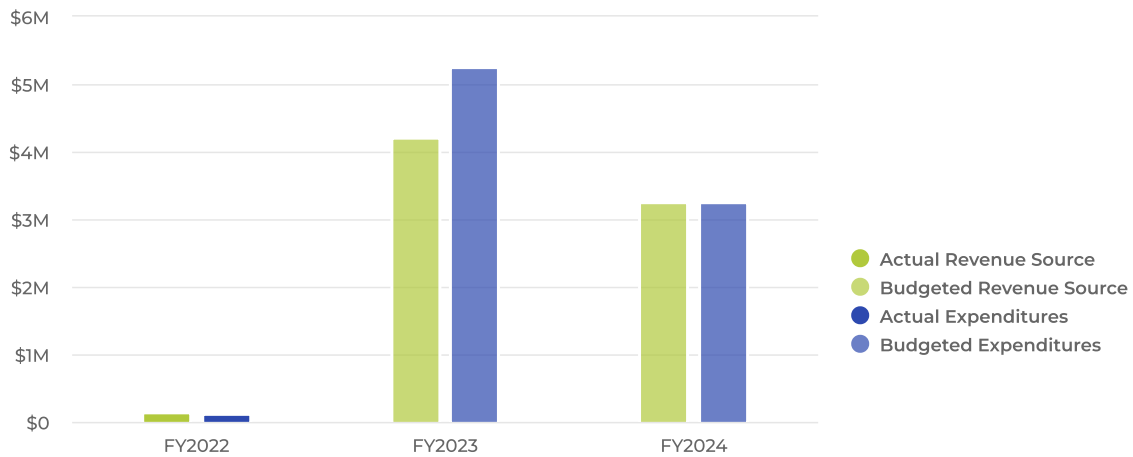
- Transportation improvements to include roads, streets, sidewalks, trails, parking and other similar projects (26% of funds received).
- Police Department facilities and equipment (12% of funds received).
- Fire Department facilities and equipment (12% of funds received).
- Recreation, parks, cemetery, 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 was a new fund for FY23.

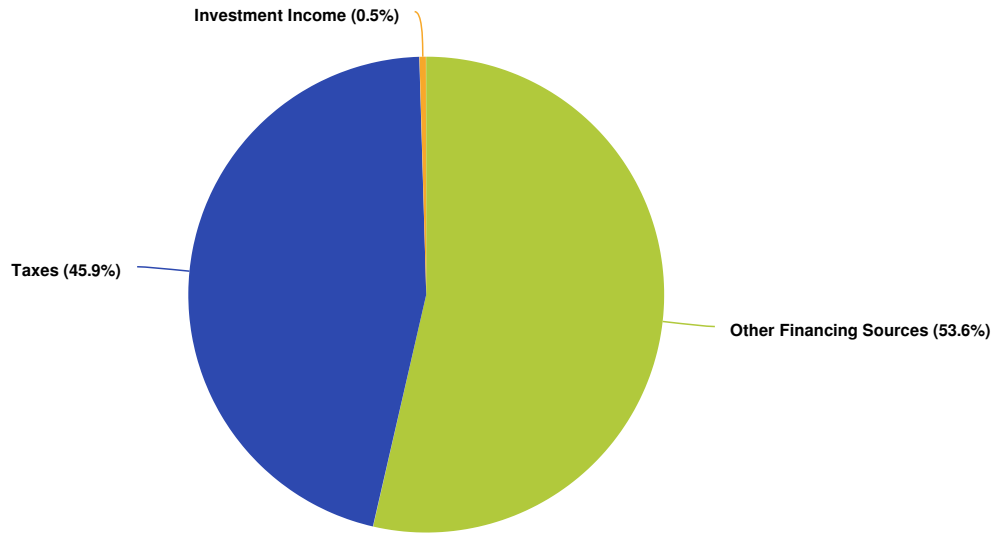
Summary

The City of Winder is projecting \$3.27M of revenue in FY2024, which represents a 22.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 38% or \$2M to \$3.27M in FY2024.



Revenues by Source

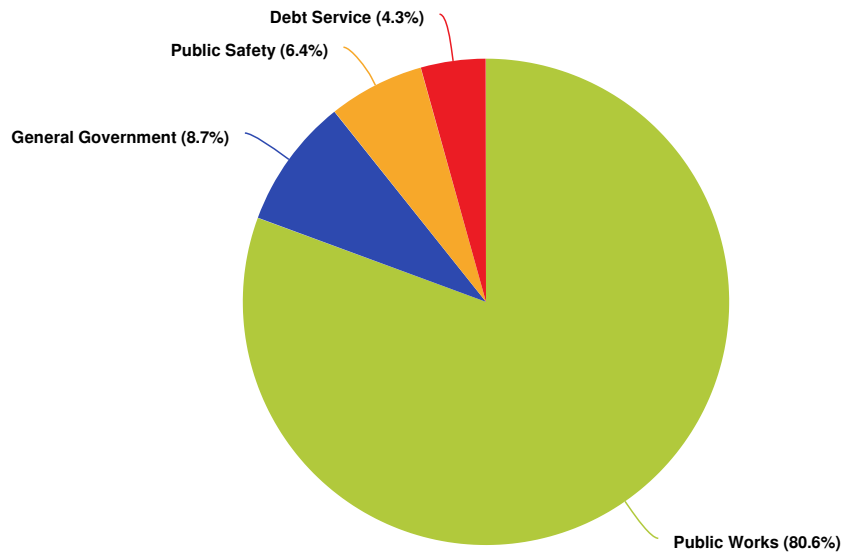
Projected 2024 Revenues by Source



| Name | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|------------------------------|------------------|--------------------|--------------------|
| Revenue Source | | | |
| Taxes | \$150,886 | \$2,770,000 | \$1,500,000 |
| Investment Income | \$0 | \$0 | \$15,000 |
| Other Financing Sources | \$0 | \$2,462,383 | \$1,750,130 |
| Total Revenue Source: | \$150,886 | \$5,232,383 | \$3,265,130 |

Expenditures by Function

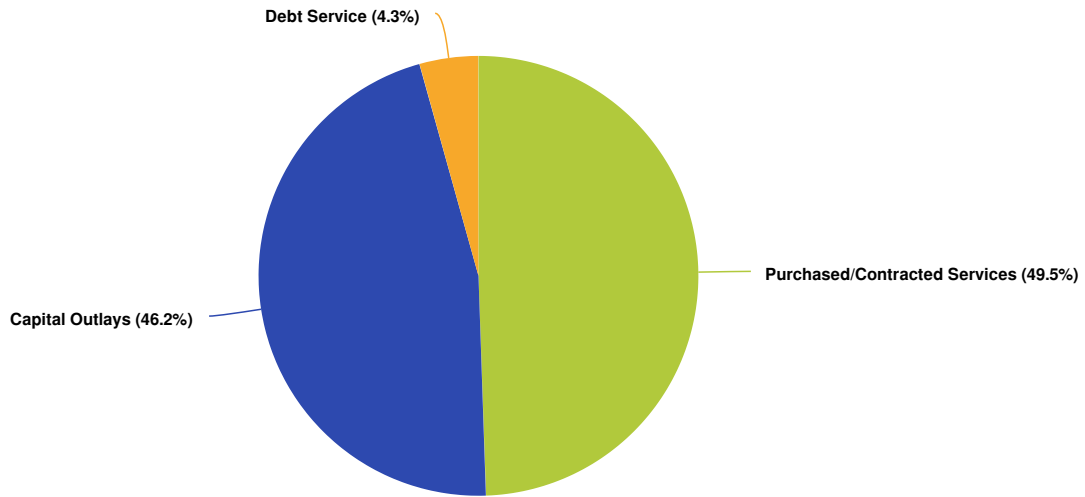
Budgeted Expenditures by Function



| Name | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|----------------------------|------------------|--------------------|--------------------|
| Expenditures | | | |
| General Government | \$0 | \$382,497 | \$283,000 |
| Public Safety | \$0 | \$2,243,750 | \$208,630 |
| Public Works | \$124,946 | \$2,138,540 | \$2,632,500 |
| Debt Service | \$0 | \$467,596 | \$141,000 |
| Total Expenditures: | \$124,946 | \$5,232,383 | \$3,265,130 |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|-------------------------------|------------------|--------------------|--------------------|
| Expense Objects | | | |
| Purchased/Contracted Services | \$0 | \$329,040 | \$1,615,000 |
| Capital Outlays | \$124,946 | \$4,435,747 | \$1,509,130 |
| Debt Service | \$0 | \$467,596 | \$141,000 |
| Total Expense Objects: | \$124,946 | \$5,232,383 | \$3,265,130 |



GDOT/LMIG

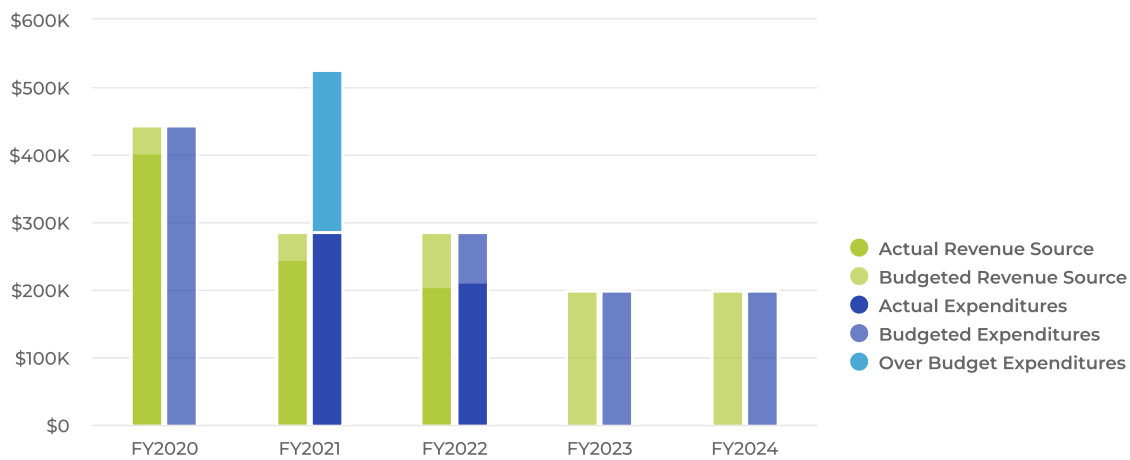
The LMIG Fund accounts for the receipt and use of Local Maintenance Improvement grant (LMIG) proceeds for the approved projects based on project list submitted to the Georgia Department of Transportation by the City of Winder. The primary source of revenue is the Georgia Department of Transportation 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 has not yet come to ballot in Barrow County.

Selection of the LMIG project will be by Council vote.

Summary

The City of Winder is projecting \$200K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$200K in FY2024.



Revenues by Source

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|------------------------------|------------------|------------------|------------------|------------------|
| Revenue Source | | | | |
| Intergovernmental Revenues | \$246,187 | \$207,414 | \$200,000 | \$200,000 |
| Total Revenue Source: | \$246,187 | \$207,414 | \$200,000 | \$200,000 |

Expenditures by Expense Type

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|-------------------------------|------------------|------------------|------------------|------------------|
| Expense Objects | | | | |
| Purchased/Contracted Services | \$0 | \$0 | \$0 | \$200,000 |
| Capital Outlays | \$525,876 | \$213,059 | \$200,000 | \$0 |
| Total Expense Objects: | \$525,876 | \$213,059 | \$200,000 | \$200,000 |





Governor's Grant

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.

Summary

The City of Winder is projecting N/A of revenue in FY2024, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$4.04M to N/A in FY2024.



Revenues by Source

| Name | FY2023 Amended | FY2024 Budgeted |
|------------------------------|--------------------|-----------------|
| Revenue Source | | |
| Intergovernmental Revenues | \$4,035,000 | \$0 |
| Total Revenue Source: | \$4,035,000 | \$0 |

Expenditures by Expense Type

| Name | FY2023 Amended | FY2024 Budgeted |
|-------------------------------|--------------------|-----------------|
| Expense Objects | | |
| Capital Outlays | \$4,035,000 | \$0 |
| Total Expense Objects: | \$4,035,000 | \$0 |



Revenue Bond

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 was a new fund for FY23.

Summary

The City of Winder is projecting N/A of revenue in FY2024, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$2M to N/A in FY2024.



Revenues by Source

| Name | FY2023 Amended | FY2024 Budgeted |
|------------------------------|--------------------|-----------------|
| Revenue Source | | |
| Other Financing Sources | \$2,000,000 | \$0 |
| Total Revenue Source: | \$2,000,000 | \$0 |

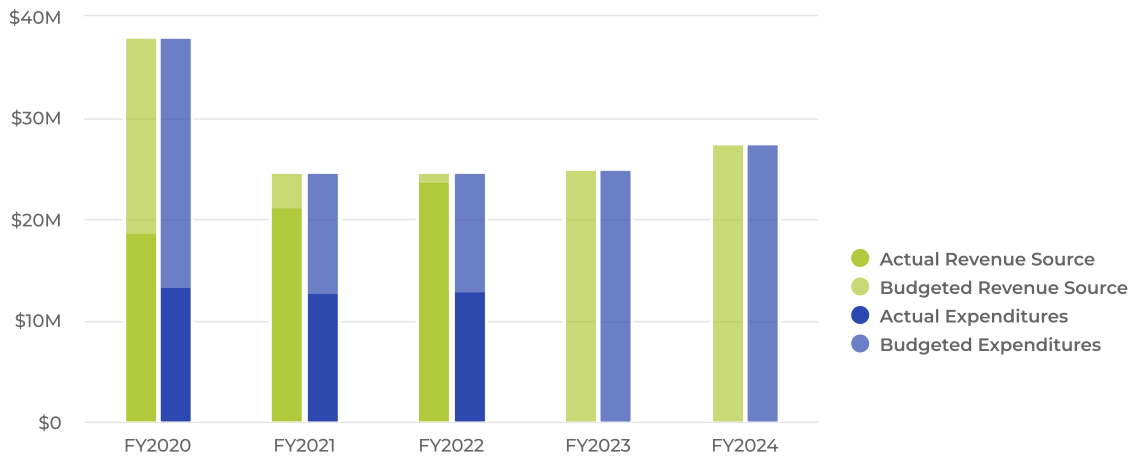
Expenditures by Expense Type

| Name | FY2023 Amended | FY2024 Budgeted |
|-------------------------------|--------------------|-----------------|
| Expense Objects | | |
| Capital Outlays | \$2,000,000 | \$0 |
| Total Expense Objects: | \$2,000,000 | \$0 |

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.

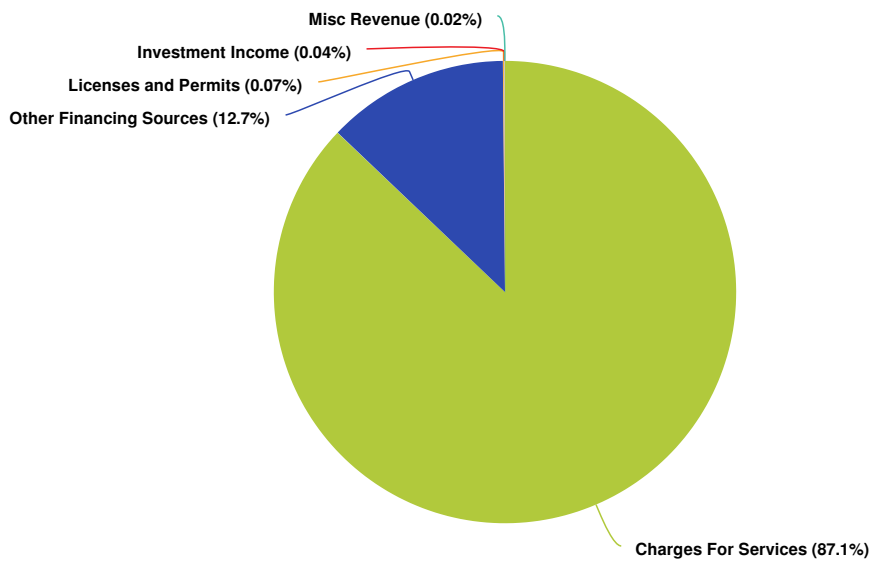
Summary

The City of Winder is projecting \$27.54M of revenue in FY2024, which represents a 9.7% increase over the prior year. Budgeted expenditures are projected to increase by 9.7% or \$2.44M to \$27.54M in FY2024.



Revenues by Source

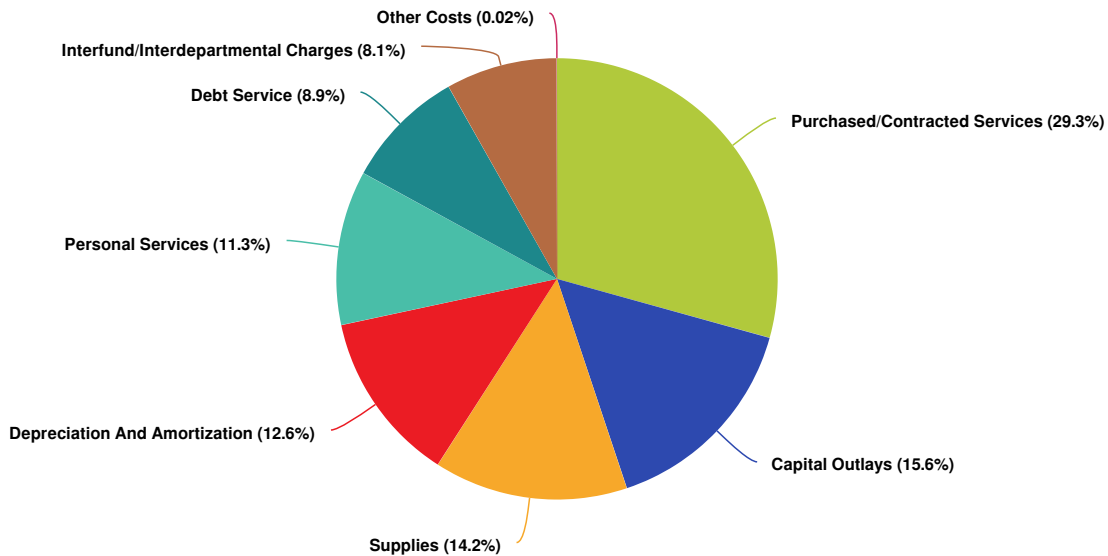
Projected 2024 Revenues by Source



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|--|---------------------|---------------------|---------------------|---------------------|
| Revenue Source | | | | |
| Licenses and Permits | \$0 | \$12,750 | \$10,000 | \$20,580 |
| Charges For Services | \$21,464,281 | \$22,117,723 | \$22,381,000 | \$23,339,100 |
| Investment Income | \$135,995 | -\$170,202 | \$5,000 | \$10,000 |
| Contributions and Donations From Private Sources | \$1,525,202 | \$4,100,605 | \$30,000 | \$0 |
| Misc Revenue | \$49,366 | \$9,378 | \$5,000 | \$6,000 |
| Other Financing Sources | -\$1,779,164 | -\$2,195,077 | \$2,675,162 | \$4,143,819 |
| Total Revenue Source: | \$21,395,680 | \$23,875,177 | \$25,106,162 | \$27,519,499 |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|
| Expense Objects | | | | |
| Personal Services | \$1,560,180 | \$1,418,464 | \$2,391,411 | \$3,099,613 |
| Purchased/Contracted Services | \$4,019,171 | \$4,364,180 | \$7,954,551 | \$8,067,796 |
| Supplies | \$2,012,622 | \$2,344,456 | \$3,260,200 | \$3,915,790 |
| Capital Outlays | \$0 | \$0 | \$7,337,200 | \$4,286,000 |
| Interfund/Interdepartmental Charges | \$1,223,300 | \$1,097,500 | \$1,649,800 | \$2,243,300 |
| Depreciation And Amortization | \$3,479,416 | \$3,439,095 | \$0 | \$3,460,000 |
| Other Costs | \$16,213 | \$42,544 | \$5,000 | \$5,000 |
| Debt Service | \$521,713 | \$368,049 | \$2,508,000 | \$2,442,000 |
| Total Expense Objects: | \$12,832,615 | \$13,074,288 | \$25,106,162 | \$27,519,499 |

The Stormwater (Environmental Protection Services) Fund 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.

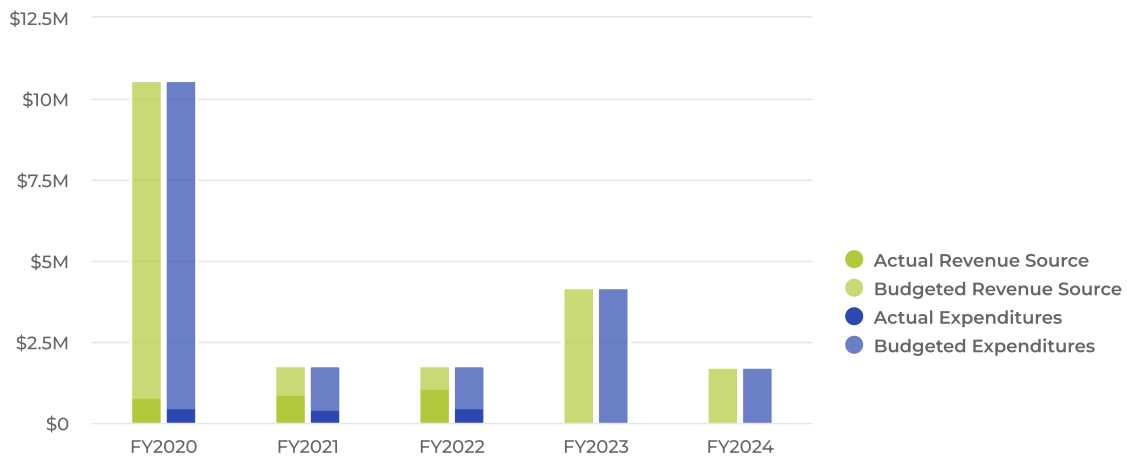
In 2003, the City of Winder responded to an environmental mandate from Georgia's Environmental Protection Division (EPD) to develop a comprehensive watershed and stormwater management program to protect the water quality of the state's waterways. This mandated program was necessary per the Watershed 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).



Environmental Protection

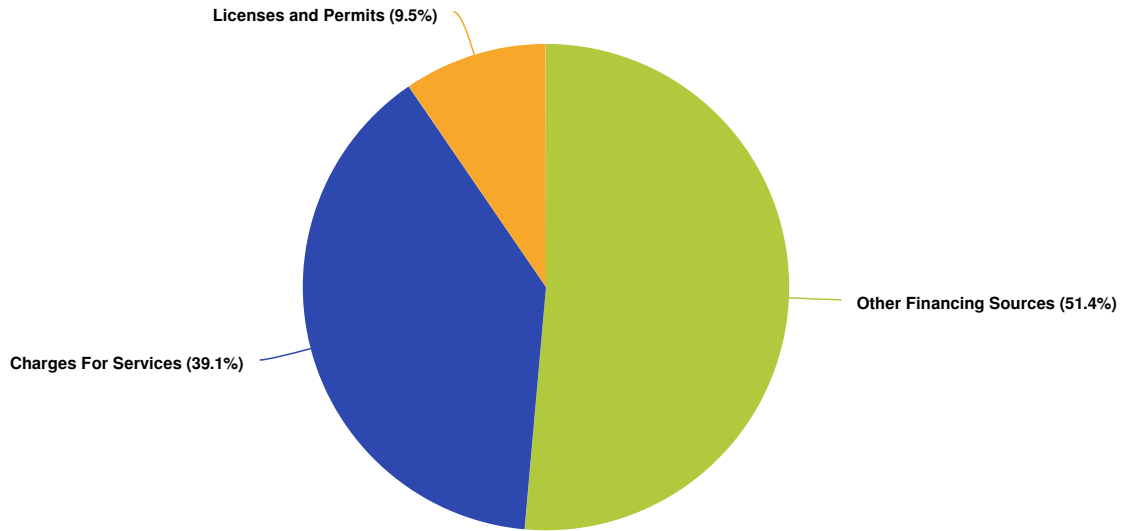
Summary

The City of Winder is projecting \$1.74M of revenue in FY2024, which represents a 58.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 58.8% or \$2.49M to \$1.74M in FY2024.



Revenues by Source

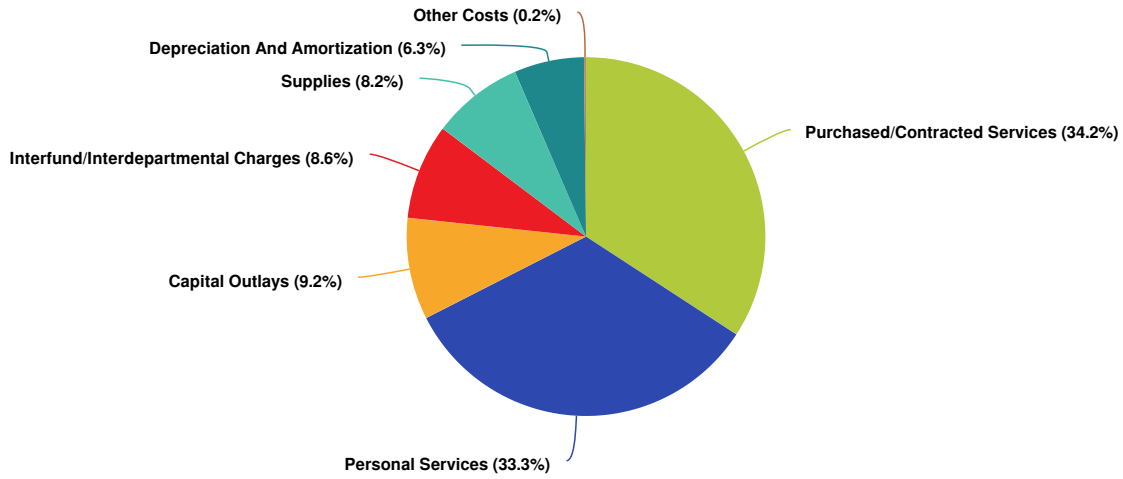
Projected 2024 Revenues by Source



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|------------------------------|------------------|--------------------|--------------------|--------------------|
| Revenue Source | | | | |
| Licenses and Permits | \$31,045 | \$32,560 | \$41,532 | \$166,500 |
| Charges For Services | \$442,265 | \$737,964 | \$681,400 | \$681,400 |
| Other Financing Sources | \$437,000 | \$328,699 | \$3,511,796 | \$893,958 |
| Total Revenue Source: | \$910,309 | \$1,099,223 | \$4,234,728 | \$1,741,858 |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|-------------------------------------|------------------|------------------|--------------------|--------------------|
| Expense Objects | | | | |
| Personal Services | \$166,795 | \$199,838 | \$330,858 | \$578,648 |
| Purchased/Contracted Services | \$136,620 | \$139,447 | \$639,500 | \$596,400 |
| Supplies | \$32,432 | \$33,171 | \$81,700 | \$143,810 |
| Capital Outlays | \$0 | \$0 | \$2,927,500 | \$160,000 |
| Interfund/Interdepartmental Charges | \$44,300 | \$44,100 | \$115,300 | \$150,000 |
| Depreciation And Amortization | \$88,610 | \$105,292 | \$0 | \$110,000 |
| Other Costs | \$44 | \$0 | \$3,000 | \$3,000 |
| Debt Service | \$0 | \$0 | \$136,870 | \$0 |
| Total Expense Objects: | \$468,800 | \$521,848 | \$4,234,728 | \$1,741,858 |

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.

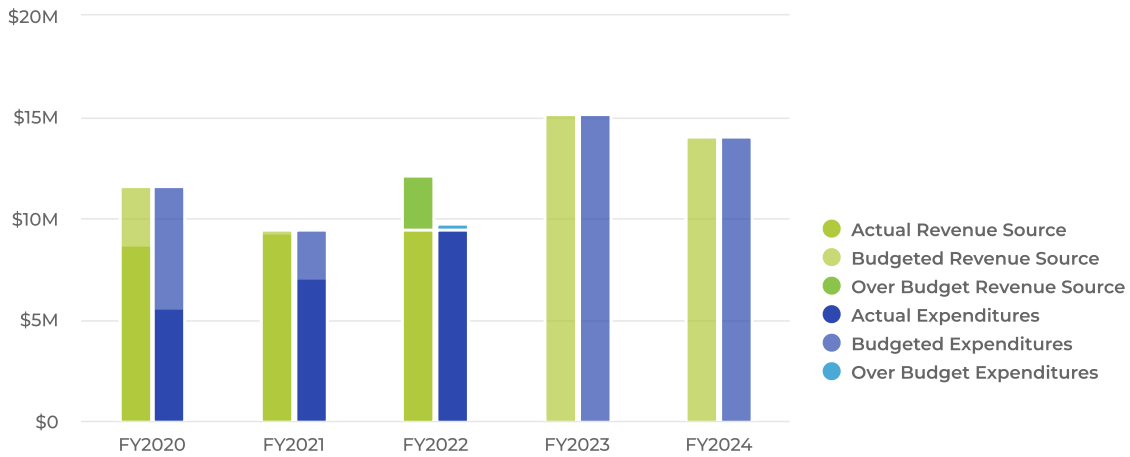


The Gas Fund records revenues and expenditures associated with operation and maintenance of the City's natural gas system. Revenues collected maintain the gas system operations, and distribution infrastructures.

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.

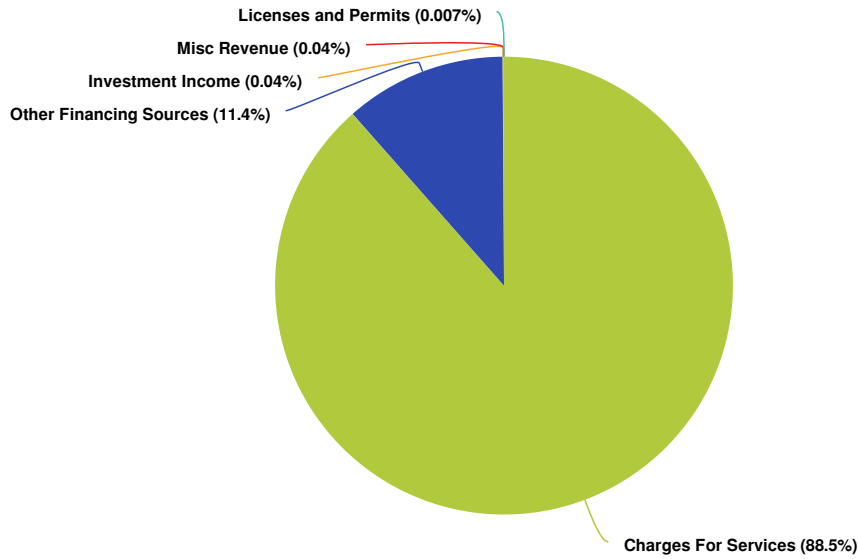
Summary

The City of Winder is projecting \$14.06M of revenue in FY2024, which represents a 7.4% decrease over the prior year. Budgeted expenditures are projected to decrease by 7.4% or \$1.12M to \$14.06M in FY2024.



Revenues by Source

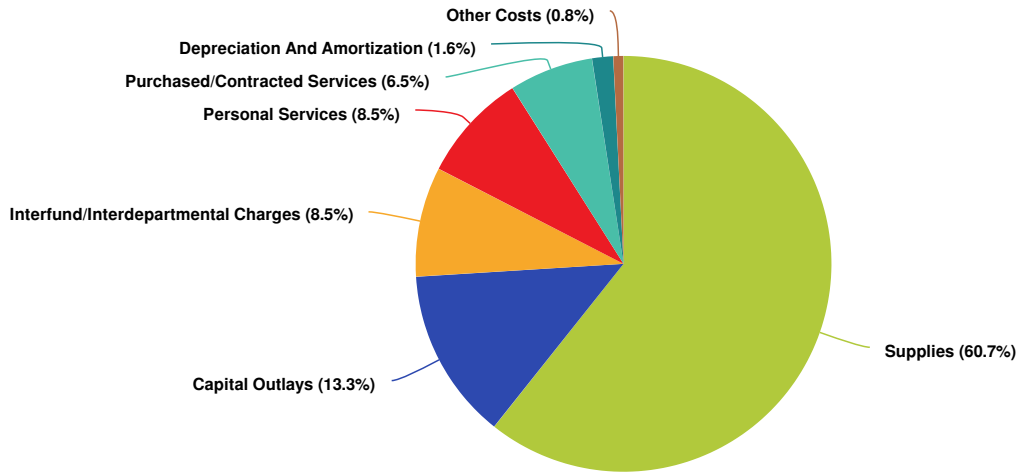
Projected 2024 Revenues by Source



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|------------------------------|--------------------|---------------------|---------------------|---------------------|
| Revenue Source | | | | |
| Licenses and Permits | \$9,934 | \$633 | \$1,000 | \$1,000 |
| Charges For Services | \$9,334,089 | \$12,143,154 | \$11,302,000 | \$12,440,000 |
| Investment Income | \$18 | \$18 | \$0 | \$5,000 |
| Misc Revenue | \$0 | \$2,270 | \$0 | \$5,000 |
| Other Financing Sources | \$0 | \$0 | \$3,872,295 | \$1,597,192 |
| Total Revenue Source: | \$9,344,041 | \$12,146,075 | \$15,175,295 | \$14,048,192 |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|-------------------------------------|--------------------|--------------------|---------------------|---------------------|
| Expense Objects | | | | |
| Personal Services | \$739,397 | \$787,404 | \$938,995 | \$1,181,842 |
| Purchased/Contracted Services | \$883,053 | \$484,315 | \$740,100 | \$920,450 |
| Supplies | \$4,277,173 | \$7,363,405 | \$8,212,700 | \$8,532,000 |
| Capital Outlays | \$0 | \$0 | \$4,004,200 | \$1,873,500 |
| Interfund/Interdepartmental Charges | \$926,100 | \$785,400 | \$1,169,300 | \$1,200,100 |
| Depreciation And Amortization | \$219,046 | \$224,316 | \$0 | \$230,000 |
| Other Costs | \$55,712 | \$113,079 | \$110,000 | \$110,300 |
| Total Expense Objects: | \$7,100,480 | \$9,757,920 | \$15,175,295 | \$14,048,192 |



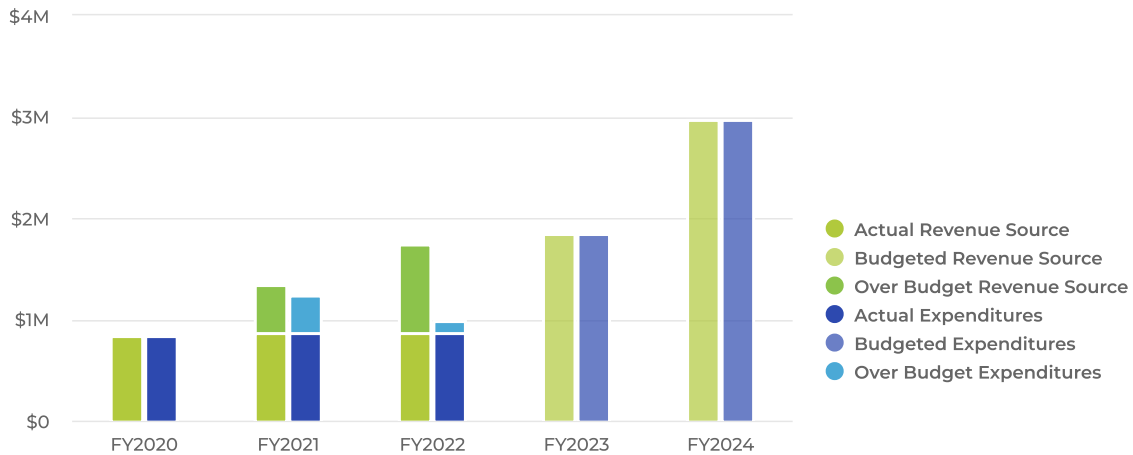
Solid Waste Management

The Solid Waste Management Fund accounts for the contract costs of solid waste collection, disposal, and recycling. Services are provided through contract services with WastePro to collect and dispose of the household and bulk waste. Prior to FY23, these services were provided by Waste Management.

Leaf and Limb debris removal and street sweeping services are provided through the City's newly established Public Works Department in FY23. Prior to FY23, these services were provided through contract with ESG.

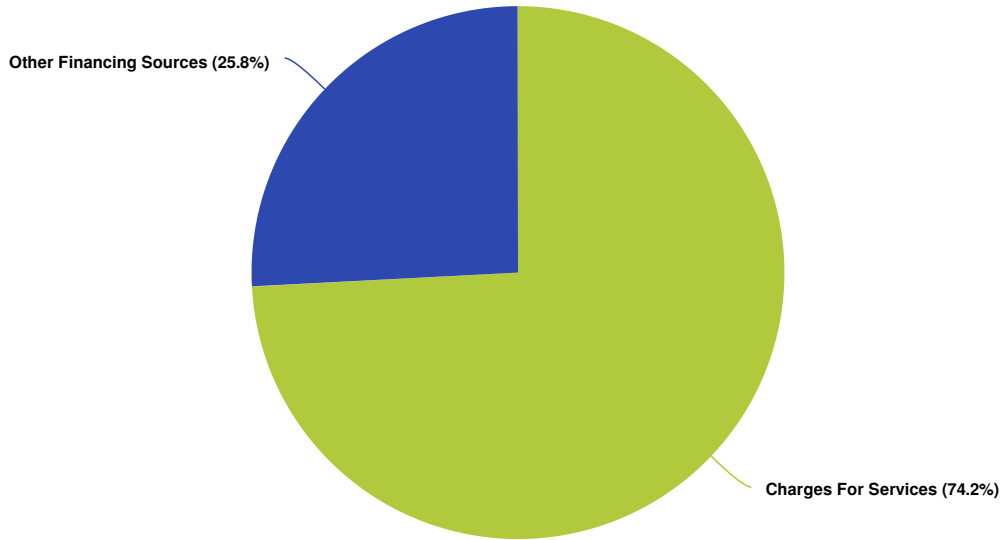
Summary

The City of Winder is projecting \$2.98M of revenue in FY2024, which represents a 60.9% increase over the prior year. Budgeted expenditures are projected to increase by 60.9% or \$1.13M to \$2.98M in FY2024.



Revenues by Source

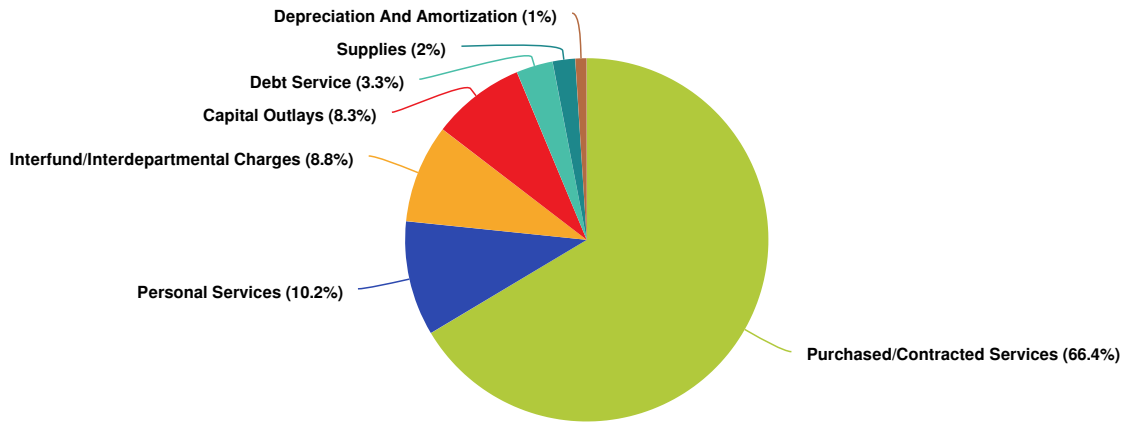
Projected 2024 Revenues by Source



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|------------------------------|--------------------|--------------------|--------------------|--------------------|
| Revenue Source | | | | |
| Charges For Services | \$1,346,089 | \$1,742,628 | \$2,030,654 | \$2,210,500 |
| Other Financing Sources | \$0 | \$0 | -\$178,583 | \$769,189 |
| Total Revenue Source: | \$1,346,089 | \$1,742,628 | \$1,852,071 | \$2,979,689 |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|-------------------------------------|--------------------|------------------|--------------------|--------------------|
| Expense Objects | | | | |
| Personal Services | \$0 | \$0 | \$68,963 | \$304,648 |
| Purchased/Contracted Services | \$1,104,589 | \$871,498 | \$1,473,140 | \$1,979,141 |
| Supplies | \$0 | \$0 | \$0 | \$60,000 |
| Capital Outlays | \$0 | \$0 | \$0 | \$247,500 |
| Interfund/Interdepartmental Charges | \$137,300 | \$85,200 | \$194,600 | \$261,400 |
| Depreciation And Amortization | \$5,605 | \$27,247 | \$5,600 | \$30,000 |
| Other Costs | -\$7,581 | \$2,203 | \$0 | \$0 |
| Debt Service | \$0 | \$5,565 | \$109,768 | \$97,000 |
| Total Expense Objects: | \$1,239,913 | \$991,713 | \$1,852,071 | \$2,979,689 |

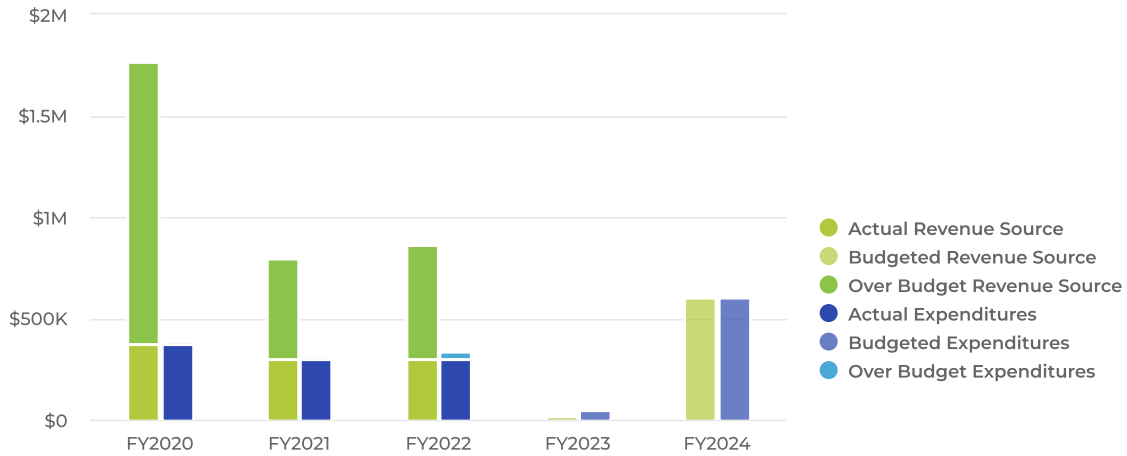


Special Facility

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. 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.

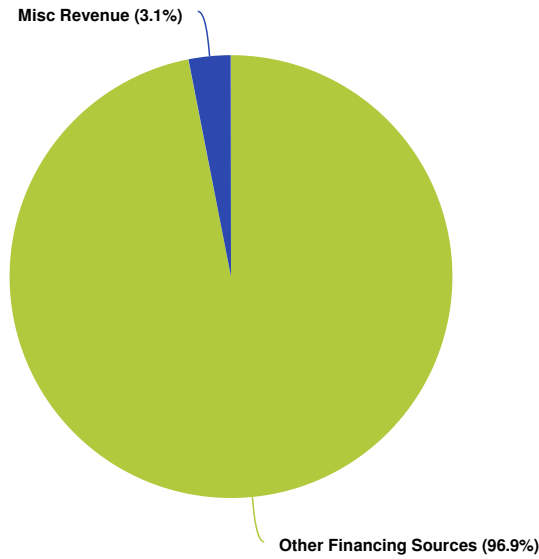
Summary

The City of Winder is projecting \$604.4K of revenue in FY2024, which represents a % increase over the prior year. Budgeted expenditures are projected to increase by % or \$555.7K to \$604.4K in FY2024.



Revenues by Source

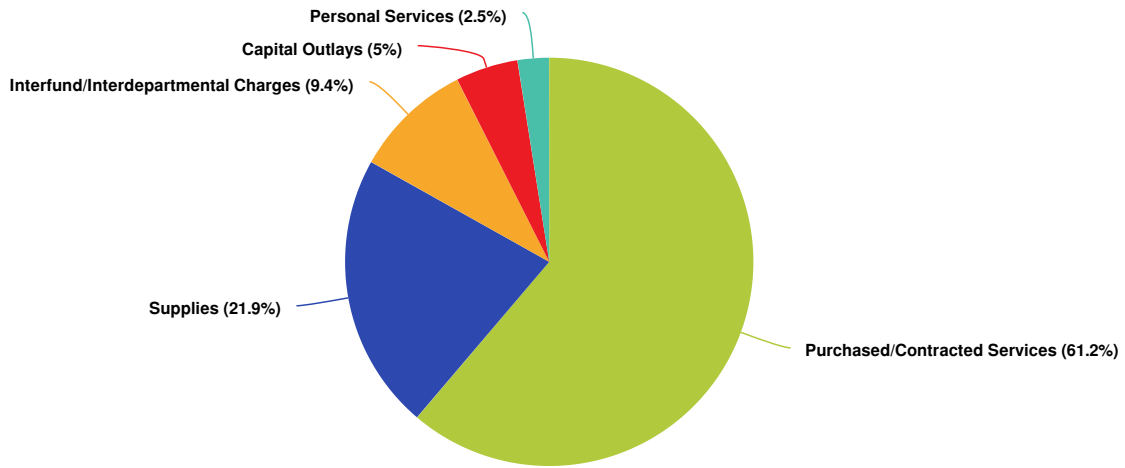
Projected 2024 Revenues by Source



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|------------------------------|------------------|------------------|----------------|------------------|
| Revenue Source | | | | |
| Charges For Services | -\$30 | \$0 | \$0 | \$0 |
| Misc Revenue | \$30,100 | \$32,440 | \$0 | \$18,600 |
| Other Financing Sources | \$769,573 | \$832,666 | \$0 | \$585,800 |
| Total Revenue Source: | \$799,643 | \$865,106 | \$0 | \$604,400 |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|-------------------------------------|------------------|------------------|----------------|------------------|
| Expense Objects | | | | |
| Personal Services | \$712 | \$5,047 | \$0 | \$15,000 |
| Purchased/Contracted Services | \$158,451 | \$170,411 | \$0 | \$370,000 |
| Supplies | \$187 | \$726 | \$0 | \$132,500 |
| Capital Outlays | \$0 | \$0 | \$0 | \$30,000 |
| Interfund/Interdepartmental Charges | \$24,100 | \$28,500 | \$0 | \$56,900 |
| Depreciation And Amortization | \$135,337 | \$133,136 | \$0 | \$0 |
| Total Expense Objects: | \$318,787 | \$337,819 | \$0 | \$604,400 |

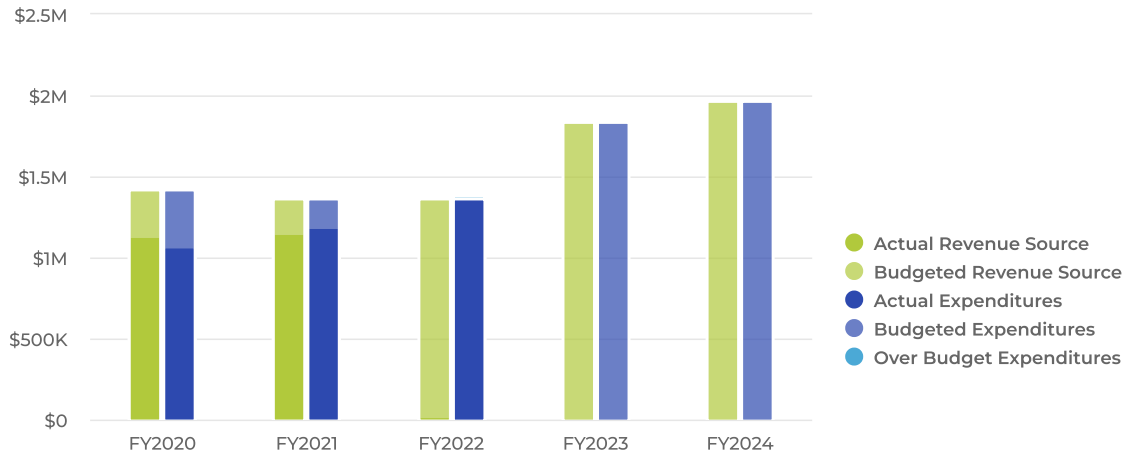


The Chimneys Golf Course Fund accounts for the operations and maintenance associated with managing the Chimneys Golf Course, which is located at 338 Monroe Highway, Winder, Georgia. The primary sources of revenues are golf memberships, greens fees, food, and merchandise sales.

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

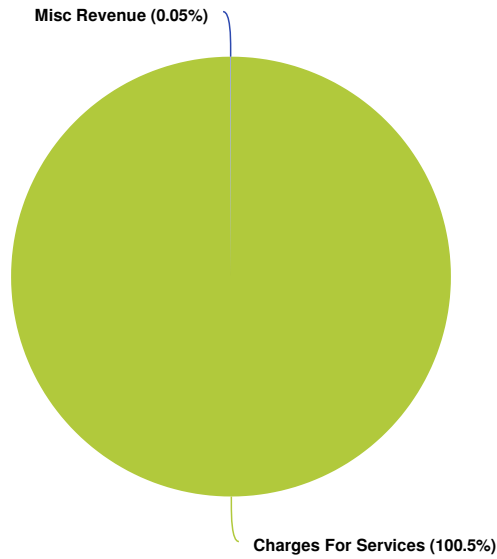
Summary

The City of Winder is projecting \$1.98M of revenue in FY2024, which represents a 7.2% increase over the prior year. Budgeted expenditures are projected to increase by 7.2% or \$132.47K to \$1.98M in FY2024.



Revenues by Source

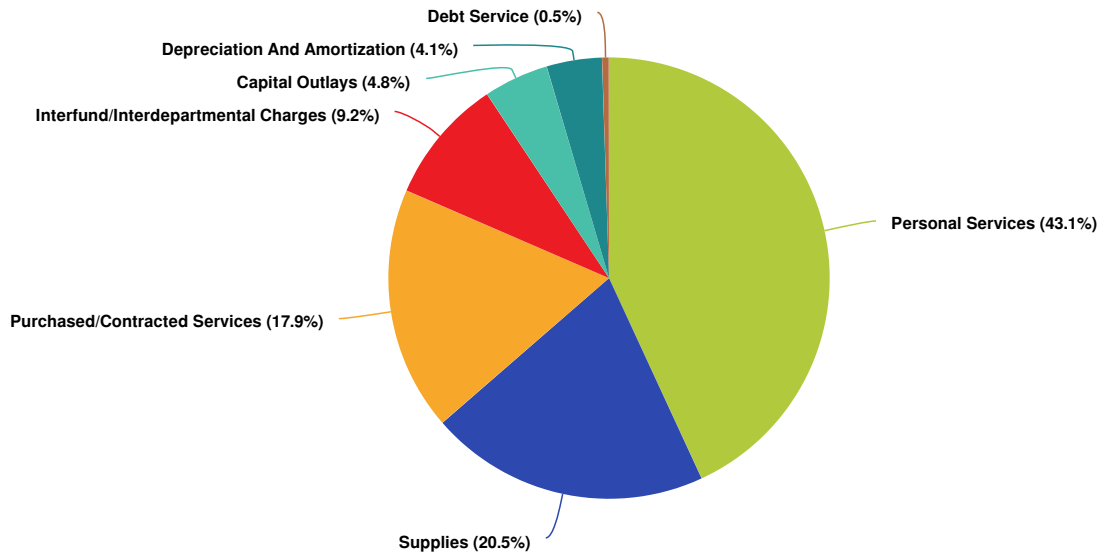
Projected 2024 Revenues by Source



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|------------------------------|--------------------|-----------------|--------------------|--------------------|
| Revenue Source | | | | |
| Charges For Services | \$1,156,399 | \$13,556 | \$1,981,434 | \$1,985,105 |
| Misc Revenue | \$0 | \$3,272 | \$0 | \$1,000 |
| Other Financing Sources | \$0 | \$9,915 | -\$138,737 | \$0 |
| Total Revenue Source: | \$1,156,399 | \$26,743 | \$1,842,697 | \$1,986,105 |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

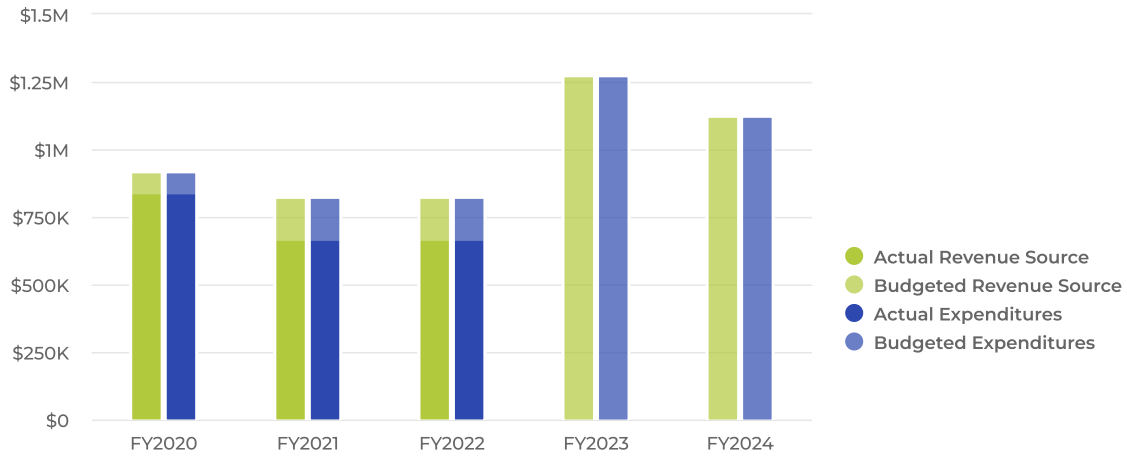


| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|
| Expense Objects | | | | |
| Personal Services | \$560,402 | \$549,669 | \$794,434 | \$861,091 |
| Purchased/Contracted Services | \$167,511 | \$236,941 | \$301,334 | \$353,054 |
| Supplies | \$247,084 | \$409,626 | \$365,336 | \$406,560 |
| Capital Outlays | \$0 | \$0 | \$178,931 | \$94,000 |
| Interfund/Interdepartmental Charges | \$156,500 | \$117,300 | \$171,600 | \$181,400 |
| Depreciation And Amortization | \$66,998 | \$74,726 | \$0 | \$80,000 |
| Other Costs | \$0 | \$25 | \$0 | \$0 |
| Debt Service | \$0 | \$0 | \$31,062 | \$10,000 |
| Total Expense Objects: | \$1,198,496 | \$1,388,287 | \$1,842,697 | \$1,986,105 |

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.

Summary

The City of Winder is projecting \$1.13M of revenue in FY2024, which represents a 11.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 11.7% or \$149.48K to \$1.13M in FY2024.

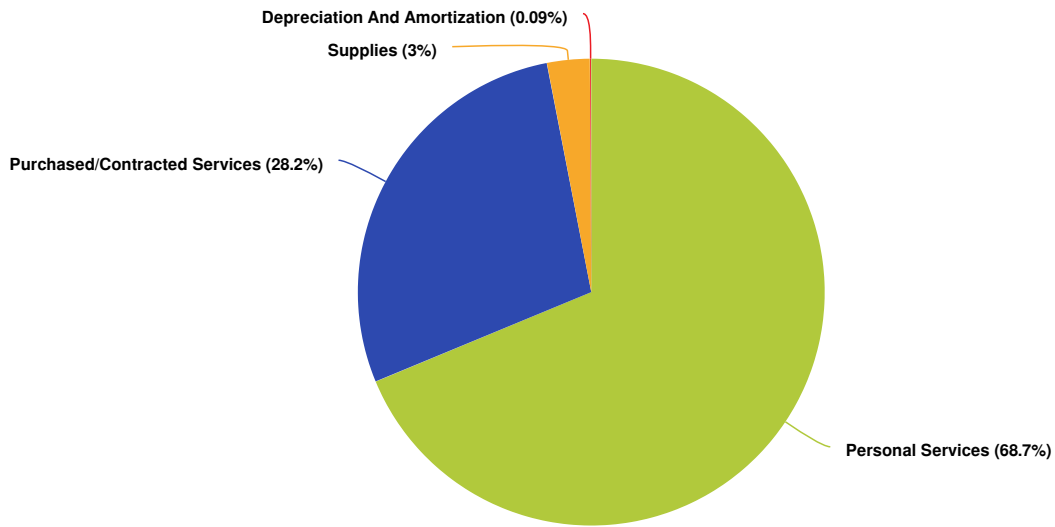


Revenues by Source

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|------------------------------|------------------|------------------|------------------|--------------------|
| Revenue Source | | | | |
| Charges For Services | \$673,571 | \$672,511 | \$976,440 | \$1,122,100 |
| Total Revenue Source: | \$673,571 | \$672,511 | \$976,440 | \$1,122,100 |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|-------------------------------|------------------|------------------|------------------|--------------------|
| Expense Objects | | | | |
| Personal Services | \$402,585 | \$463,772 | \$658,696 | \$769,902 |
| Purchased/Contracted Services | \$256,965 | \$190,223 | \$286,336 | \$317,878 |
| Supplies | \$9,422 | \$17,749 | \$31,408 | \$33,320 |
| Depreciation And Amortization | \$4,600 | \$767 | \$0 | \$1,000 |
| Total Expense Objects: | \$673,571 | \$672,510 | \$976,440 | \$1,122,100 |



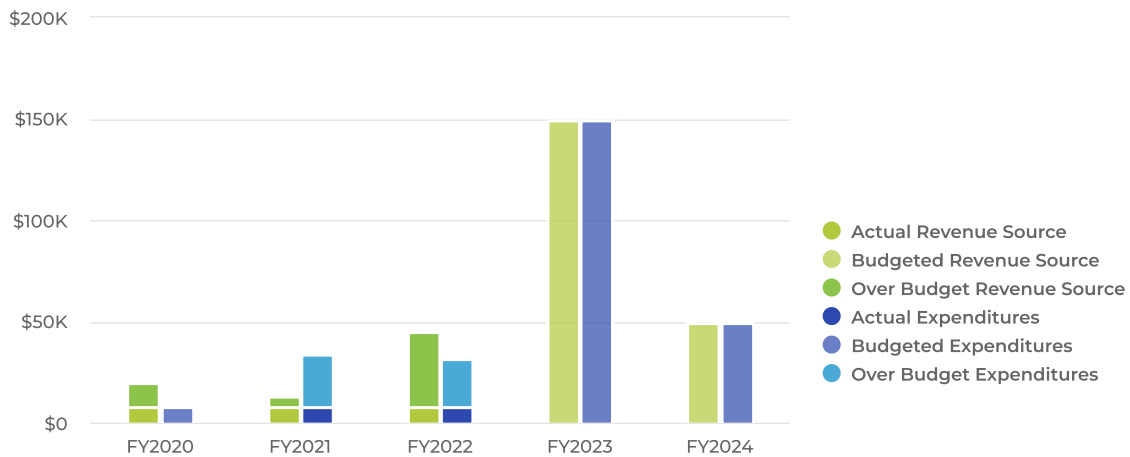
Component Units

The purpose of Winder Downtown Development Authority (DDA) is to foster the revitalization and redevelopment of Winder’s Central Business District by facilitating projects that will promote trade, commerce, industry and employment opportunities. The authority consists of seven appointed members, each serving a term of office of 4 years and members may be re-appointed. All meetings are posted in advance as needed. The public is welcome to attend all scheduled meetings.

The DDA is a Component Unit to the City of Winder.

Summary

The City of Winder is projecting \$50K of revenue in FY2024, which represents a 66.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 66.7% or \$100K to \$50K in FY2024.

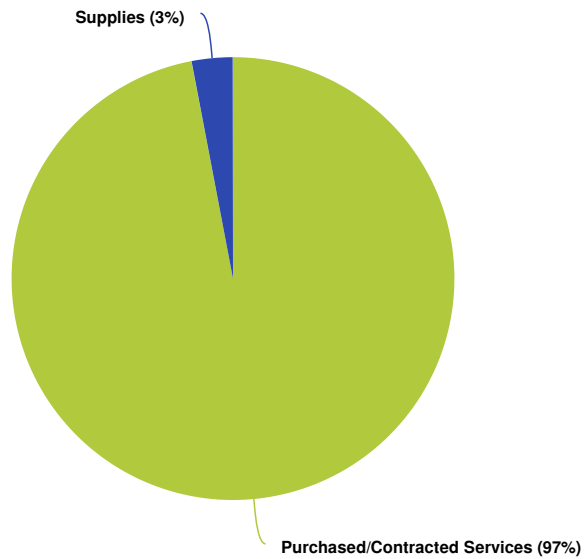


Revenues by Source

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|------------------------------|-----------------|-----------------|------------------|-----------------|
| Revenue Source | | | | |
| Intergovernmental Revenues | \$13,576 | \$45,207 | \$150,000 | \$50,000 |
| Total Revenue Source: | \$13,576 | \$45,207 | \$150,000 | \$50,000 |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|-------------------------------|-----------------|-----------------|------------------|-----------------|
| Expense Objects | | | | |
| Purchased/Contracted Services | \$33,909 | \$31,631 | \$150,000 | \$48,500 |
| Supplies | \$18 | \$0 | \$0 | \$1,500 |
| Total Expense Objects: | \$33,927 | \$31,631 | \$150,000 | \$50,000 |

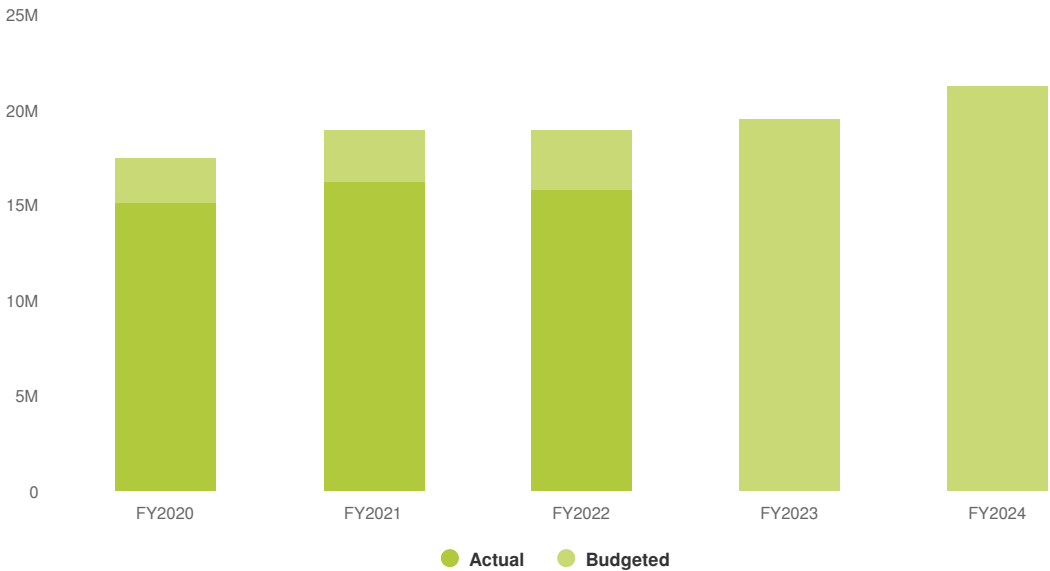
FUNDING SOURCES



General Fund Revenue Summary

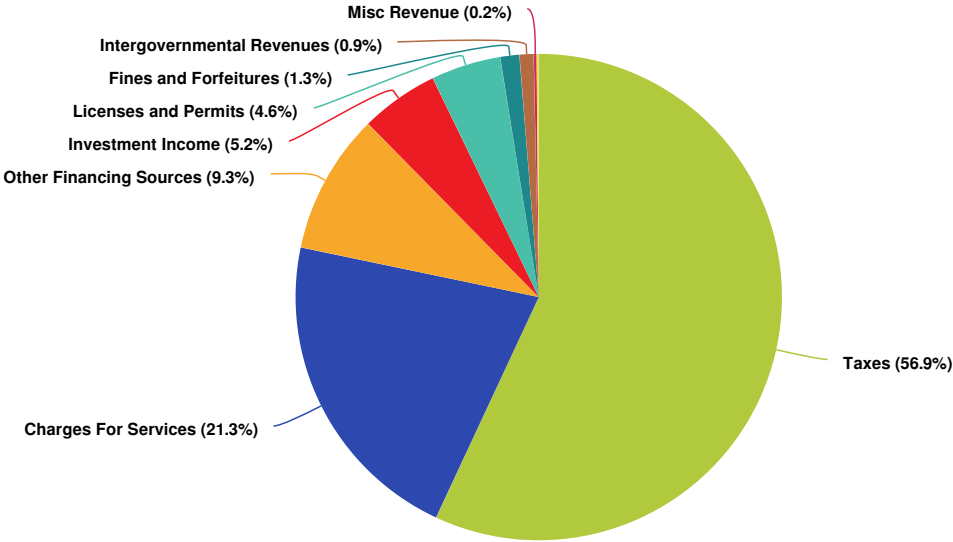
\$21,187,680 **\$1,699,463**
 (8.72% vs. prior year)

General Fund Revenue Summary Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



General Fund Major Revenues (Top Ten)

| Revenue Source | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|
| Real & Personal Property Taxes | \$ 1,477,234 | \$ 2,810,521 | \$ 3,500,000 | \$ 4,009,004 |
| Local Option Sales Tax | 3,335,470 | 3,857,569 | 3,200,000 | 3,703,800 |
| Insurance Premium Tax | 1,154,799 | 1,192,023 | 1,300,000 | 1,500,000 |
| Investment Income | 24,852 | 50,356 | 12,000 | 1,100,000 |
| Franchise Taxes - Electric | 728,859 | 740,765 | 850,000 | 820,000 |
| Motor Vehicle TAVT | 710,446 | 751,099 | 625,000 | 612,000 |
| Building Permits | 274,816 | 384,039 | 600,000 | 685,000 |
| Intangible Tax | 317,938 | 448,978 | 425,000 | 360,000 |
| Alcoholic Beverage Excise Taxes | 478,173 | 485,861 | 485,000 | 540,000 |
| Fines & Forfeitures | 365,096 | 300,736 | 318,000 | 268,500 |
| Other General Fund Revenues | 5,633,015 | 3,120,636 | 2,796,303 | 5,610,095 |
| TOTAL | \$ 14,500,698 | \$ 14,142,583 | \$ 14,111,303 | \$ 19,208,399 |

Major Revenues Descriptions

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 21% of total general fund revenues.

The revenue projection FY2024 represents an increase of 14.5% over the FY2023 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2024. The City projects growth in FY2024 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 19.3% 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 FY2024 represents an increase of 15.7% over the FY2023 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2024.

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 7.8% of total general fund revenues. The revenue projection FY2024 represents a growth of 15.4% over the FY2023 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2024.

Investment Income

Interest revenues are the compensation for the use of a financial resource over a period of time. During FY23, the City implemented a short-term investment strategy. This category represents 5.7% of total general fund revenues.

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 4.3% of total general fund revenues. The current electric franchise fee rate is 4% of total electricity sales receipts. The revenue projection FY2024 represents a decrease of -3.5% from the FY2023 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2024.

Motor Vehicle TAVT

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 3.2% of total general fund revenues. The revenue projection FY2024 represents a decrease of -2.1% from the FY2023 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2024. 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 3.6% of total general fund revenue. The revenue projection FY2024 represents an increase of 14.2% over the FY2023 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2024. The City projects growth in FY2024 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 1.9% of total general fund revenue. The revenue projection FY2024 represents a decrease of -15.3% from the FY2023 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2024.

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 2.8% of total general fund revenues. Fees applicable are established by resolution of Mayor and City Council. The revenue projection FY2024 is based on a review of historical actuals and projected total receipts for FY2024.

Fines & Forfeitures

Revenues in this category consist of fines and forfeitures imposed by the City's Police Department. This category represents 1.4% of total general fund revenues. The revenue projection FY2024 represents a decrease of -15.6% from the FY2023 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2024.

DEPARTMENTS



Legislative (General Fund)

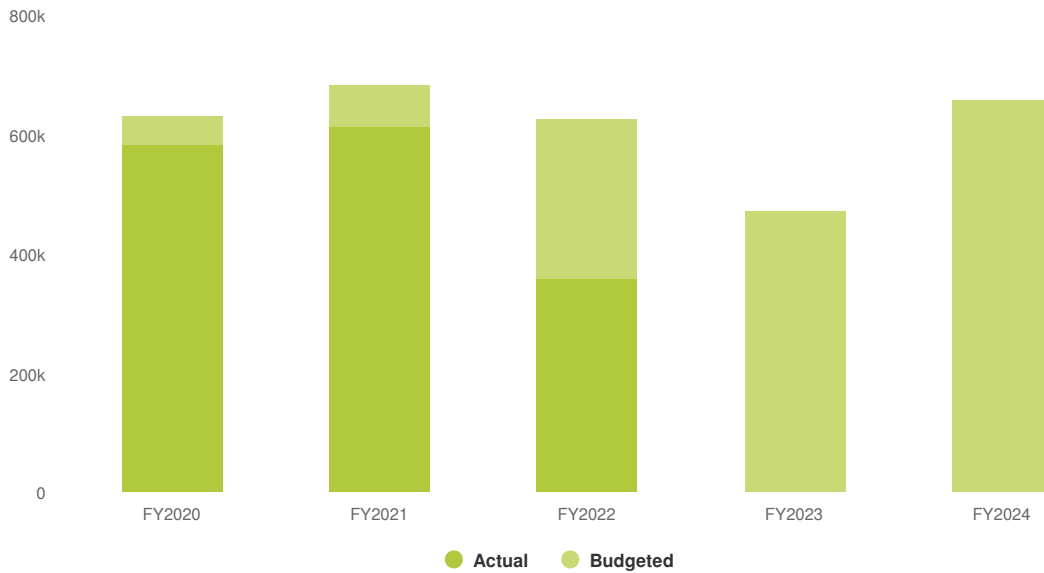
Statement of Purpose

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.

Expenditures Summary

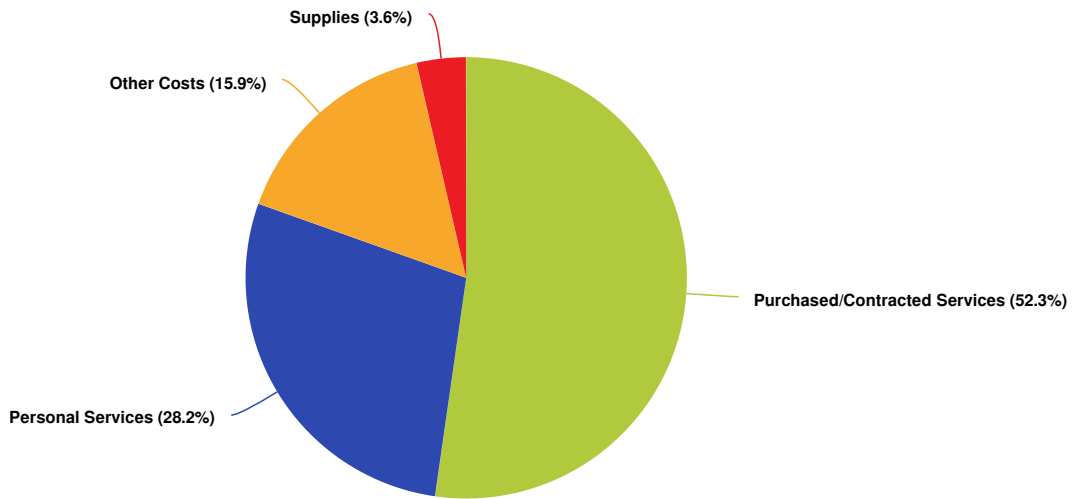
\$659,753 **\$186,315**
(39.35% vs. prior year)

General Fund - Legislative Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|--------------------------------------|------------------|------------------|------------------|------------------|--|---|
| Expense Objects | | | | | | |
| Personal Services | | | | | | |
| Salaries and Wages | | | | | | |
| REGULAR SALARIES | \$57,000 | \$57,250 | \$57,000 | \$57,000 | \$0 | 0% |
| Total Salaries and Wages: | \$57,000 | \$57,250 | \$57,000 | \$57,000 | \$0 | 0% |
| Benefits | | | | | | |
| GROUP INSURANCE | \$98,843 | \$68,720 | \$67,667 | \$80,687 | \$13,020 | 19.2% |
| RETIREE INSURANCE (OPEB) | \$36,988 | \$0 | \$0 | \$0 | \$0 | 0% |
| SOCIAL SECURITY (FICA) | \$3,527 | \$3,443 | \$3,534 | \$3,534 | \$0 | 0% |
| MEDICARE | \$825 | \$805 | \$827 | \$827 | \$1 | 0.1% |
| RETIREMENT CONTRIBUTION | \$0 | \$0 | \$0 | \$4,200 | \$4,200 | N/A |
| WORKERS COMPENSATION | \$0 | \$0 | \$0 | \$3,300 | \$3,300 | N/A |
| OTHER EMPLOYEE BENEFITS | \$85,663 | \$90,670 | \$93,210 | \$36,505 | -\$56,705 | -60.8% |
| Total Benefits: | \$225,844 | \$163,638 | \$165,238 | \$129,053 | -\$36,185 | -21.9% |
| Total Personal Services: | \$282,844 | \$220,888 | \$222,238 | \$186,053 | -\$36,185 | -16.3% |
| Purchased/Contracted Services | | | | | | |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|------------------|------------------|------------------|------------------|--|---|
| Purchased Professional Services | | | | | | |
| PROFESSIONAL | \$8,288 | \$135 | \$0 | \$300,000 | \$300,000 | N/A |
| TECHNICAL | \$7,027 | \$19,721 | \$7,300 | \$7,300 | \$0 | 0% |
| Total Purchased Professional Services: | \$15,315 | \$19,856 | \$7,300 | \$307,300 | \$300,000 | 4,109.6% |
| | | | | | | |
| Other | | | | | | |
| COMMUNICATIONS | \$3,241 | \$4,400 | \$4,500 | \$7,500 | \$3,000 | 66.7% |
| ADVERTISING | \$0 | \$0 | \$500 | \$500 | \$0 | 0% |
| PRINTING & BINDING | \$0 | \$0 | \$500 | \$500 | \$0 | 0% |
| TRAVEL | \$6,349 | \$11,914 | \$10,000 | \$12,000 | \$2,000 | 20% |
| DUES & FEES | \$5,000 | \$2,153 | \$7,000 | \$7,000 | \$0 | 0% |
| EDUCATION & TRAINING | \$3,665 | \$4,565 | \$4,000 | \$10,000 | \$6,000 | 150% |
| Total Other: | \$18,254 | \$23,032 | \$26,500 | \$37,500 | \$11,000 | 41.5% |
| Total Purchased/Contracted Services: | \$33,569 | \$42,888 | \$33,800 | \$344,800 | \$311,000 | 920.1% |
| | | | | | | |
| Supplies | | | | | | |
| GENERAL SUPPLIES | \$77 | \$1,260 | \$1,000 | \$2,500 | \$1,500 | 150% |
| FOOD & MEALS | \$1,108 | \$7,736 | \$6,400 | \$6,400 | \$0 | 0% |
| BOOKS & PUBLICATIONS | \$79 | \$13 | \$0 | \$0 | \$0 | 0% |
| SMALL TOOLS & EQUIPMENT | \$0 | \$0 | \$0 | \$2,000 | \$2,000 | N/A |
| TECHNOLOGY EQUIPMENT | \$0 | \$2,162 | \$3,600 | \$8,000 | \$4,400 | 122.2% |
| UNIFORMS | \$0 | \$44 | \$1,400 | \$5,000 | \$3,600 | 257.1% |
| Total Supplies: | \$1,264 | \$11,215 | \$12,400 | \$23,900 | \$11,500 | 92.7% |
| | | | | | | |
| Other Costs | | | | | | |
| Payments to Other Agencies | | | | | | |
| PUBLIC RELATIONS | \$225 | \$0 | \$5,000 | \$5,000 | \$0 | 0% |
| CONTRIBUTIONS TO DDA | \$0 | \$45,207 | \$150,000 | \$50,000 | -\$100,000 | -66.7% |
| CONTRIBUTIONS TO LIBRARY | \$255,092 | \$0 | \$0 | \$0 | \$0 | 0% |
| CONTRIBUTIONS TO FORT YARGO | \$40,000 | \$40,000 | \$50,000 | \$50,000 | \$0 | 0% |
| Total Payments to Other Agencies: | \$295,317 | \$85,207 | \$205,000 | \$105,000 | -\$100,000 | -48.8% |
| Total Other Costs: | \$295,317 | \$85,207 | \$205,000 | \$105,000 | -\$100,000 | -48.8% |
| Total Expense Objects: | \$612,994 | \$360,198 | \$473,438 | \$659,753 | \$186,315 | 39.4% |

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.

Key Performance Indicators

| Workload Measures: | FY 24 Forecasted | FY 23 | FY 22 | FY21 | FY 20 | FY21 |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|----------------|--------------------|
| Regular Meetings | 12 | 12 | 12 | 16 | 20 | 16 |
| Called Meetings | 11 | 6 | 12 | 12 | 17 | 12 |
| Work Sessions | 18 | 17 | 20 | 30 | 37 | 30 |
| Public Hearings* (Including Land Use) | 155 | 173 | 138 | 114 | 113 | 114 |
| Executive Sessions | 12 | 12 | 13 | 10 | 15 | 10 |
| Council Work Retreat | 1 retreat - 3 days | 1 retreat - 3 days | 1 retreat - 3 days | 1 retreat - 3 days | 2-day Workshop | 1 retreat - 3 days |
| Land Use Public Hearings* | | | | | | |
| *started December 2020 | | | | | | |

General Administration (General Fund)

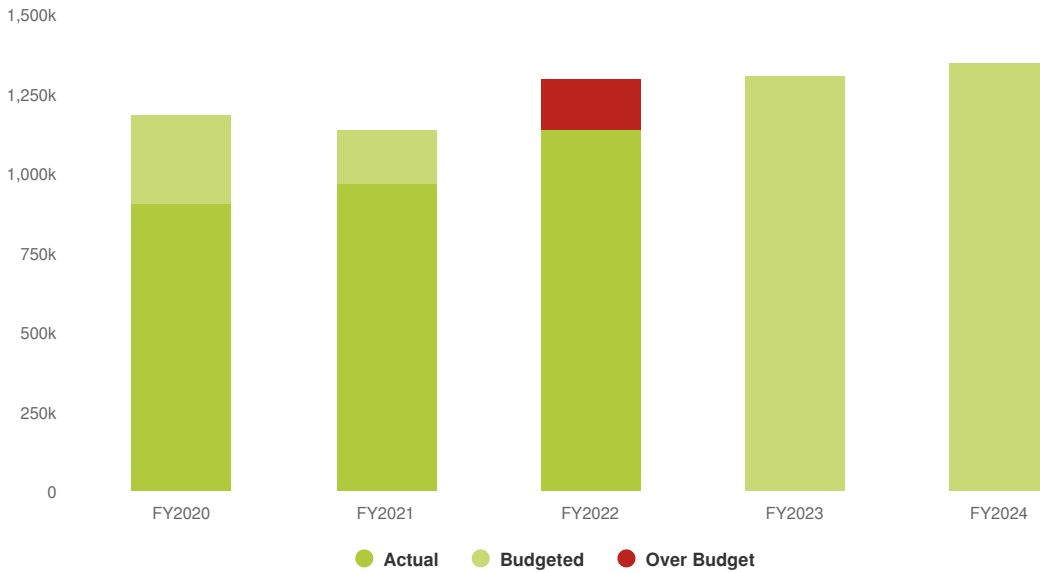
Statement of Purpose

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.

Expenditures Summary

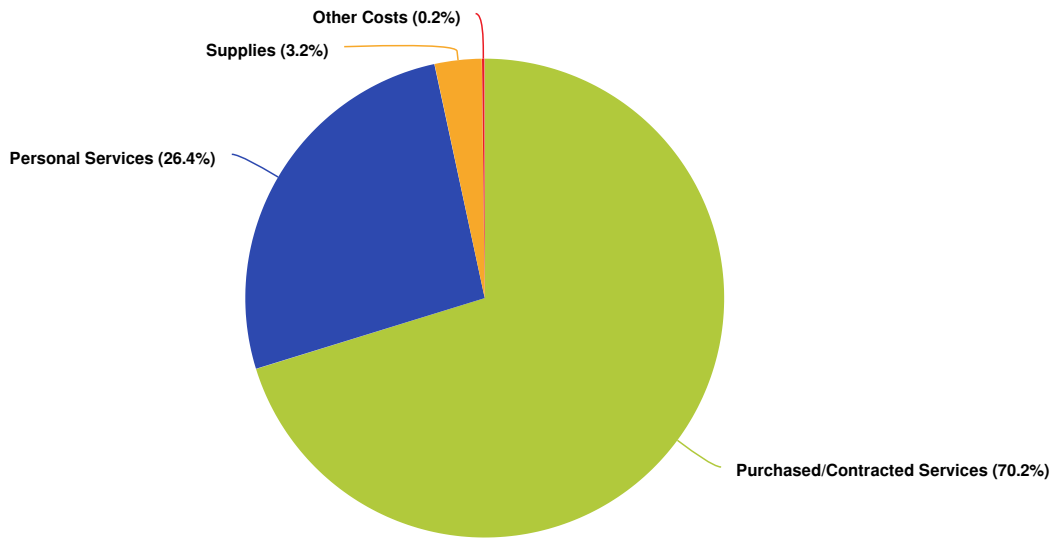
\$1,347,839 **\$40,632**
(3.11% vs. prior year)

General Fund - Administration Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|----------------------------------|------------------|------------------|------------------|------------------|--|---|
| Expense Objects | | | | | | |
| Personal Services | | | | | | |
| Salaries and Wages | | | | | | |
| REGULAR SALARIES | \$201,164 | \$288,290 | \$345,615 | \$275,253 | -\$78,649 | -22.8% |
| OVERTIME | \$1,075 | \$765 | \$5,545 | \$1,505 | -\$4,026 | -72.6% |
| VACATION | \$3,523 | \$9,317 | \$11,507 | \$0 | -\$11,507 | -100% |
| HOLIDAY | \$7,521 | \$10,705 | \$12,576 | \$0 | -\$12,576 | -100% |
| Total Salaries and Wages: | \$213,283 | \$309,077 | \$375,242 | \$276,758 | -\$106,757 | -28.5% |
| Benefits | | | | | | |
| GROUP INSURANCE | \$23,872 | \$44,220 | \$78,385 | \$41,072 | -\$37,313 | -47.6% |
| INSURANCE OVER/SHORT | -\$7,762 | -\$799 | \$0 | \$0 | \$0 | 0% |
| SOCIAL SECURITY (FICA) | \$13,096 | \$18,519 | \$23,240 | \$17,533 | -\$6,220 | -26.8% |
| MEDICARE | \$3,063 | \$4,331 | \$5,435 | \$4,101 | -\$1,453 | -26.7% |
| RETIREMENT CONTRIBUTION | \$0 | \$0 | \$0 | \$18,132 | \$17,648 | N/A |
| WORKERS COMPENSATION | \$0 | \$0 | \$0 | \$500 | \$500 | N/A |
| OTHER EMPLOYEE BENEFITS | \$32,496 | \$17,752 | \$21,389 | \$7,051 | -\$14,338 | -67% |
| Total Benefits: | \$64,765 | \$84,023 | \$128,449 | \$88,389 | -\$41,176 | -32.1% |
| Total Personal Services: | \$278,048 | \$393,100 | \$503,691 | \$365,147 | -\$147,933 | -29.4% |



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|------------------|------------------|------------------|------------------|--|---|
| Purchased/Contracted Services | | | | | | |
| Purchased Professional Services | | | | | | |
| PROFESSIONAL | \$151,433 | \$197,089 | \$291,816 | \$100,000 | -\$191,816 | -65.7% |
| MANAGEMENT CONSULTING | -\$18,047 | \$150 | \$0 | \$3,000 | \$3,000 | N/A |
| TECHNICAL | \$240 | \$26,602 | \$0 | \$6,500 | \$6,500 | N/A |
| Total Purchased Professional Services: | \$133,626 | \$223,841 | \$291,816 | \$109,500 | -\$182,316 | -62.5% |
| Property Services | | | | | | |
| CLEANING SERVICES | \$1,380 | \$1,497 | \$0 | \$0 | \$0 | 0% |
| BUILDING MAINTENANCE | \$32,463 | \$55,738 | \$0 | \$0 | \$0 | 0% |
| EQUIPMENT REPAIRS & MAINTENANCE | \$0 | \$0 | \$0 | \$500 | \$500 | N/A |
| RENTAL OF EQUIPMENT | \$3,471 | \$5,309 | \$3,000 | \$5,500 | \$2,500 | 83.3% |
| Total Property Services: | \$37,313 | \$62,544 | \$3,000 | \$6,000 | \$3,000 | 100% |
| Other | | | | | | |
| INS, OTHER THAN EMP BENEFIT | \$410,037 | \$440,702 | \$485,000 | \$697,281 | \$212,281 | 43.8% |
| CLAIMS | -\$431 | \$0 | \$0 | \$0 | \$0 | 0% |
| COMMUNICATIONS | \$52,949 | \$93,336 | \$86,000 | \$86,800 | \$800 | 0.9% |
| ADVERTISING | \$0 | \$275 | \$2,000 | \$2,000 | \$0 | 0% |
| PRINTING & BINDING | \$0 | \$0 | \$1,000 | \$1,000 | \$0 | 0% |
| TRAVEL | \$3,954 | \$6,865 | \$5,000 | \$9,000 | \$4,000 | 80% |
| DUES & FEES | \$29,691 | \$43,916 | \$20,100 | \$20,100 | \$0 | 0% |
| EDUCATION & TRAINING | \$9,096 | \$12,933 | \$12,000 | \$15,000 | \$3,000 | 25% |
| LICENSES & FEES | \$0 | \$300 | \$0 | \$0 | \$0 | 0% |
| Total Other: | \$505,295 | \$598,326 | \$611,100 | \$831,181 | \$220,081 | 36% |
| Total Purchased/Contracted Services: | \$676,234 | \$884,711 | \$905,916 | \$946,681 | \$40,765 | 4.5% |
| Supplies | | | | | | |
| GENERAL SUPPLIES | \$7,856 | \$4,342 | \$5,000 | \$13,800 | \$8,800 | 176% |
| GASOLINE | \$25 | \$76 | \$300 | \$300 | \$0 | 0% |
| FOOD & MEALS | \$2,224 | \$7,349 | \$5,000 | \$15,300 | \$10,300 | 206% |
| BOOKS & PUBLICATIONS | \$152 | \$6 | \$1,000 | \$2,000 | \$1,000 | 100% |
| SMALL TOOLS & EQUIPMENT | \$0 | \$0 | \$0 | \$2,700 | \$2,700 | N/A |
| TECHNOLOGY EQUIPMENT | \$1,913 | \$7,739 | \$8,000 | \$8,000 | \$0 | 0% |
| UNIFORMS | \$16 | \$0 | \$800 | \$800 | \$0 | 0% |
| Total Supplies: | \$12,188 | \$19,513 | \$20,100 | \$42,900 | \$22,800 | 113.4% |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|--|------------------|--------------------|--------------------|--------------------|--|---|
| Other Costs | | | | | | |
| Payments to Other Agencies | | | | | | |
| PUBLIC RELATIONS | \$0 | \$50 | \$0 | \$2,500 | \$2,500 | N/A |
| Total Payments to Other Agencies: | \$0 | \$50 | \$0 | \$2,500 | \$2,500 | N/A |
| Total Other Costs: | \$0 | \$50 | \$0 | \$2,500 | \$2,500 | N/A |
| Debt Service | | | | | | |
| Interest | | | | | | |
| INTEREST | \$0 | \$0 | \$0 | \$0 | \$0 | 0% |
| Total Interest: | \$0 | \$0 | \$0 | \$0 | \$0 | 0% |
| Total Debt Service: | \$0 | \$0 | \$0 | \$0 | \$0 | 0% |
| Total Expense Objects: | \$966,471 | \$1,297,374 | \$1,429,707 | \$1,357,228 | -\$81,868 | -5.7% |

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.

Key Performance Indicators

| Workload Measures: | FY 24 Forecasted | FY 23 | FY22 | FY21 | FY20 |
|--|------------------|-------|------|------|------|
| Council Meetings (Called, Work Sessions, Regular Meetings) | 35 | 35 | 44 | 58 | 74 |
| Council Agendas Prepared | 35 | 35 | 44 | 58 | 74 |
| Minutes prepared (within 2-business days) | 35 | 35 | 44 | 58 | |
| Executive Session Minutes prepared | 13 | 12 | 13 | 10 | 15 |
| Open Records requests processed (JustFOIA) | 321 | 333 | 309 | 297 | dc |
| Open Records requests processed (for Utility Balances) | 533 | 447 | 618 | 534 | dc |
| Ordinances Adopted and sent to Municode | 7 | 9 | 7 | 2 | 7 |
| Resolutions Adopted | 23 | 29 | 29 | 20 | 16 |
| *JustFOIA began April 2020 | | | | | |



Finance (General Fund)

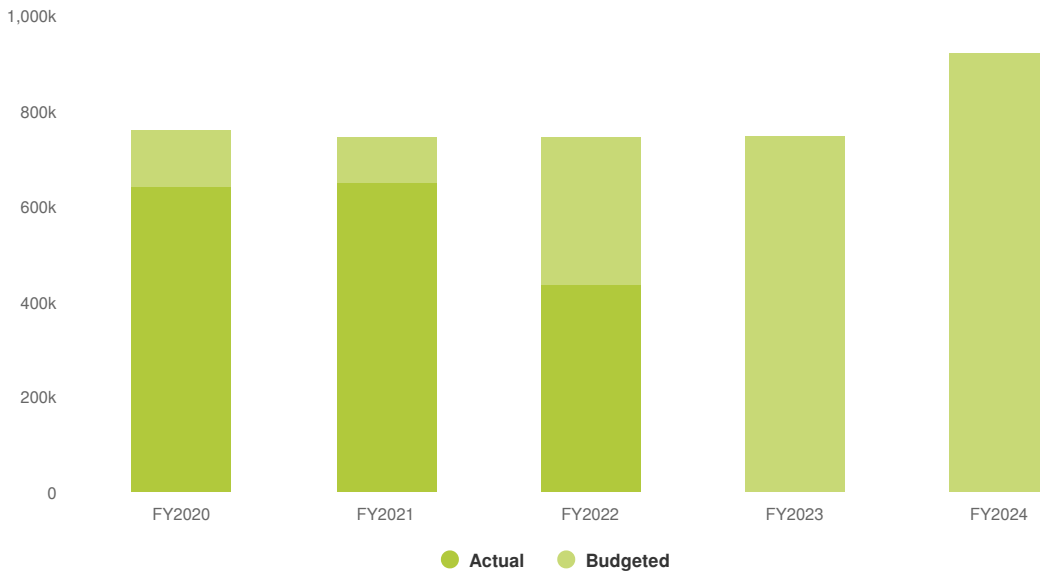
Statement of Purpose

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).

Expenditures Summary

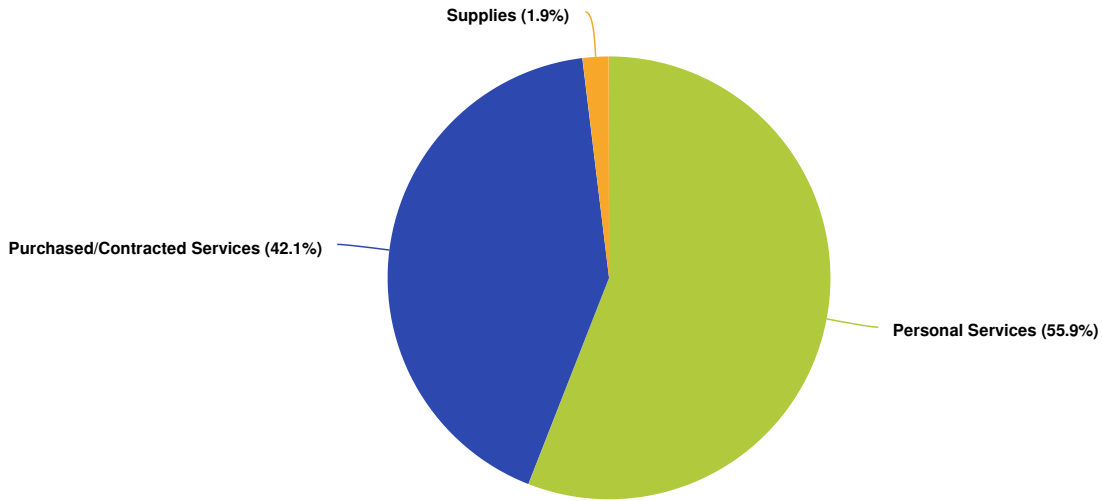
\$920,483 **\$170,958**
(22.81% vs. prior year)

General Fund - Finance Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|--------------------------------------|------------------|------------------|------------------|------------------|--|---|
| Expense Objects | | | | | | |
| Personal Services | | | | | | |
| Salaries and Wages | | | | | | |
| REGULAR SALARIES | \$261,406 | \$136,619 | \$378,736 | \$348,534 | -\$28,031 | -7.4% |
| OVERTIME | \$0 | \$0 | \$0 | \$7,098 | \$7,165 | N/A |
| VACATION | \$16,470 | \$5,076 | \$10,547 | \$0 | -\$10,547 | -100% |
| HOLIDAY | \$11,045 | \$5,119 | \$13,598 | \$0 | -\$13,598 | -100% |
| Total Salaries and Wages: | \$288,921 | \$146,814 | \$402,881 | \$355,632 | -\$45,011 | -11.2% |
| Benefits | | | | | | |
| GROUP INSURANCE | \$44,457 | \$25,869 | \$91,831 | \$105,183 | \$13,352 | 14.5% |
| SOCIAL SECURITY (FICA) | \$17,805 | \$8,736 | \$24,356 | \$22,052 | -\$2,165 | -8.9% |
| MEDICARE | \$4,164 | \$2,043 | \$5,696 | \$5,160 | -\$503 | -8.8% |
| RETIREMENT CONTRIBUTION | \$0 | \$0 | \$0 | \$22,693 | \$22,840 | N/A |
| OTHER EMPLOYEE BENEFITS | \$14,487 | \$13,314 | \$12,611 | \$1,576 | -\$11,035 | -87.5% |
| Total Benefits: | \$80,913 | \$49,962 | \$134,494 | \$156,664 | \$22,489 | 16.7% |
| Total Personal Services: | \$369,834 | \$196,776 | \$537,375 | \$512,296 | -\$22,522 | -4.2% |
| Purchased/Contracted Services | | | | | | |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|------------------|------------------|------------------|------------------|--|---|
| Purchased Professional Services | | | | | | |
| PROFESSIONAL | \$49,330 | \$116,023 | \$87,500 | \$250,000 | \$162,500 | 185.7% |
| TECHNICAL | \$4,125 | \$5,500 | \$0 | \$92,000 | \$92,000 | N/A |
| Total Purchased Professional Services: | \$53,455 | \$121,523 | \$87,500 | \$342,000 | \$254,500 | 290.9% |
| | | | | | | |
| Property Services | | | | | | |
| CLEANING SERVICES | \$0 | \$127 | \$0 | \$360 | \$360 | N/A |
| RENTAL OF EQUIPMENT | \$220 | \$2,881 | \$3,000 | \$2,700 | -\$300 | -10% |
| Total Property Services: | \$220 | \$3,008 | \$3,000 | \$3,060 | \$60 | 2% |
| | | | | | | |
| Other | | | | | | |
| COMMUNICATIONS | \$456 | \$2,864 | \$1,100 | \$6,620 | \$5,520 | 501.8% |
| ADVERTISING | \$434 | \$675 | \$1,250 | \$950 | -\$300 | -24% |
| PRINTING & BINDING | \$0 | \$0 | \$500 | \$15,000 | \$14,500 | 2,900% |
| TRAVEL | \$0 | \$5,765 | \$4,330 | \$2,000 | -\$2,330 | -53.8% |
| DUES & FEES | \$198,168 | \$95,672 | \$160,670 | \$4,000 | -\$156,670 | -97.5% |
| EDUCATION & TRAINING | \$1,997 | \$735 | \$16,600 | \$14,300 | -\$2,300 | -13.9% |
| Total Other: | \$201,056 | \$105,711 | \$184,450 | \$42,870 | -\$141,580 | -76.8% |
| Total Purchased/Contracted Services: | \$254,731 | \$230,242 | \$274,950 | \$387,930 | \$112,980 | 41.1% |
| | | | | | | |
| Supplies | | | | | | |
| GENERAL SUPPLIES | \$5,342 | \$5,800 | \$8,700 | \$7,000 | -\$1,700 | -19.5% |
| FOOD & MEALS | \$0 | \$48 | \$2,150 | \$2,000 | -\$150 | -7% |
| BOOKS & PUBLICATIONS | \$159 | \$0 | \$200 | \$200 | \$0 | 0% |
| SMALL TOOLS & EQUIPMENT | \$20,461 | \$0 | \$2,500 | \$2,000 | -\$500 | -20% |
| TECHNOLOGY EQUIPMENT | \$486 | \$4,655 | \$4,400 | \$5,500 | \$1,100 | 25% |
| UNIFORMS | \$0 | \$0 | \$750 | \$1,000 | \$250 | 33.3% |
| Total Supplies: | \$26,447 | \$10,503 | \$18,700 | \$17,700 | -\$1,000 | -5.3% |
| | | | | | | |
| Total Expense Objects: | \$651,012 | \$437,522 | \$831,025 | \$917,926 | \$89,458 | 10.8% |

Goals & Objectives

1. Prepare the FY 2023 Popular 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.
4. Complete applicable bank reconciliations in a timely and accurate manner.
5. Maintain current data in ClearGov, a platform for transparency and open budget.
6. Streamline the accounts payable process to reduce processing time resulting in more efficiency.
7. Timely completion of State and Federal filing requirements.
8. Continue to develop written processes and procedures for the Finance Department.
9. Recommend and implement investment strategy for idle cash funds to maximize on current rates.
10. Provide the accounting structure, planning, and funding for sustainability of City-wide operations.
11. Review, enhance, and implement operational internal controls and procedures.
12. Continue staff professional development.
13. Begin cross-train of department staff to provide assistance, back up coverage, and enhanced support for daily operations.

Key Performance Indicators

| Key Performance Indicator | FY24 Forecasted | FY23 | FY 22 | FY 21 | FY 20 |
|---|--------------------|--------|--------|--------|--------|
| Number of accounts payable checks issued | 3,423 | 2,218 | 3,323 | 3,258 | 3,444 |
| GFOA Certificate of Achievement for Excellence in Financial Reporting | No | No | No | No | No |
| GFOA Distinguished Budget Award | Yes | Yes | No | Yes | Yes |
| GFOA Outstanding Achievement in Popular Annual Financial Reporting | Yes | N/A | No | No | No |
| Number of fixed assets maintained | 2,659 | 2,607 | 2,588 | 2,513 | 2,425 |
| ClearGov average users per month | 15.64 | 15.33 | 19.33 | 11.25 | 1.4 |
| Published financial information no later than 180 days after fiscal year end as required by law | Yes | N/A | No | No | Yes |
| Number of 1099s issued | 85 | 83 | 58 | 46 | 64 |
| Number of W-2s issued | 262 | 231 | 226 | 211 | 208 |
| Percent of monthly bank reconciliations completed within 30 days of month end | 100.00% | 29.41% | 76.47% | 70.59% | 76.96% |

Technology Services (General Fund)

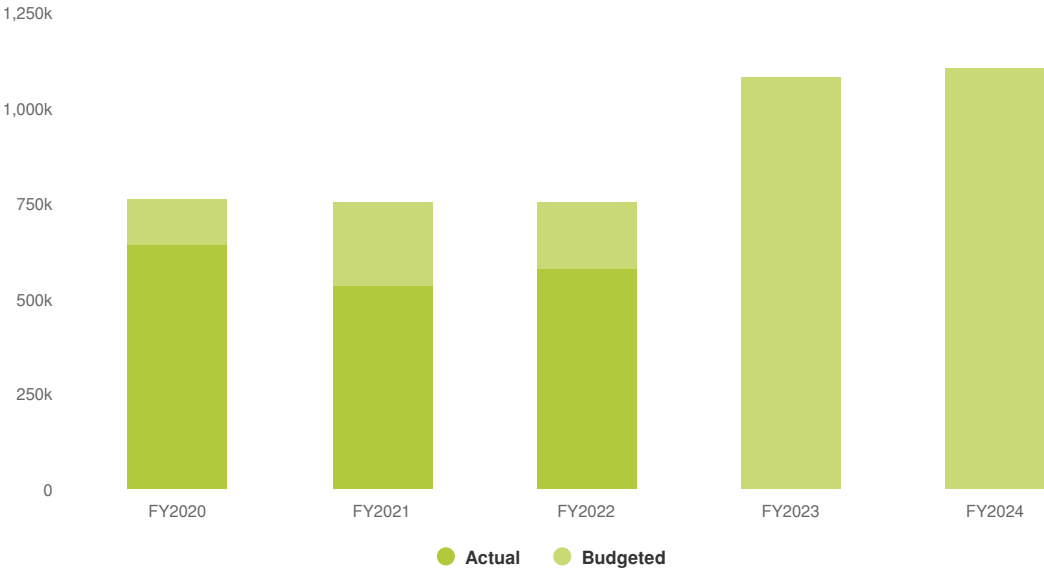
Statement of Purpose

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.

Expenditures Summary

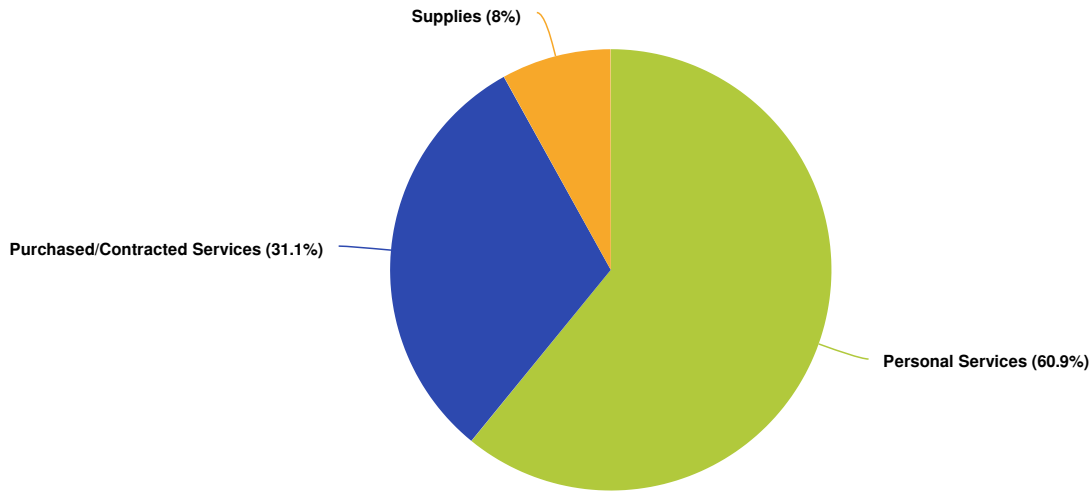
\$1,104,336 **\$23,200**
(2.15% vs. prior year)

General Fund - Technology Services Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|--------------------------------------|------------------|------------------|------------------|------------------|--|---|
| Expense Objects | | | | | | |
| Personal Services | | | | | | |
| Salaries and Wages | | | | | | |
| REGULAR SALARIES | \$107,864 | \$181,216 | \$348,548 | \$448,822 | \$103,325 | 29.6% |
| OVERTIME | \$2,787 | \$790 | \$19,541 | \$18,176 | -\$1,252 | -6.4% |
| VACATION | \$11,951 | \$451 | \$8,475 | \$0 | -\$8,475 | -100% |
| HOLIDAY | \$3,491 | \$6,794 | \$12,722 | \$0 | -\$12,722 | -100% |
| Total Salaries and Wages: | \$126,093 | \$189,251 | \$389,286 | \$466,998 | \$80,876 | 20.8% |
| Benefits | | | | | | |
| GROUP INSURANCE | \$16,866 | \$33,915 | \$62,490 | \$123,941 | \$61,451 | 98.3% |
| SOCIAL SECURITY (FICA) | \$7,873 | \$10,842 | \$23,998 | \$28,955 | \$5,154 | 21.5% |
| MEDICARE | \$1,841 | \$2,536 | \$5,612 | \$6,775 | \$1,209 | 21.5% |
| RETIREMENT CONTRIBUTION | \$0 | \$0 | \$0 | \$31,977 | \$32,167 | N/A |
| OTHER EMPLOYEE BENEFITS | \$27,013 | \$30,280 | \$29,950 | \$10,243 | -\$19,707 | -65.8% |
| Total Benefits: | \$53,593 | \$77,572 | \$122,050 | \$201,891 | \$80,274 | 65.8% |
| Total Personal Services: | \$179,686 | \$266,823 | \$511,336 | \$668,889 | \$161,150 | 31.5% |
| Purchased/Contracted Services | | | | | | |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|------------------|------------------|------------------|--------------------|--|---|
| Purchased Professional Services | | | | | | |
| PROFESSIONAL | \$62,005 | \$49,920 | \$140,000 | \$90,000 | -\$50,000 | -35.7% |
| TECHNICAL | \$263,659 | \$192,090 | \$200,000 | \$182,700 | -\$17,300 | -8.6% |
| Total Purchased Professional Services: | \$325,664 | \$242,010 | \$340,000 | \$272,700 | -\$67,300 | -19.8% |
| | | | | | | |
| Property Services | | | | | | |
| GENERAL REPAIRS & MAINTENANCE | \$0 | \$9,215 | \$0 | \$1,200 | \$1,200 | N/A |
| VEHICLE REPAIRS & MAINTENANCE | \$275 | \$1,355 | \$2,000 | \$3,000 | \$1,000 | 50% |
| EQUIPMENT REPAIRS & MAINTENANCE | \$0 | \$122 | \$250 | \$1,000 | \$750 | 300% |
| RENTAL OF EQUIPMENT | \$0 | \$0 | \$0 | \$24,000 | \$24,000 | N/A |
| Total Property Services: | \$275 | \$10,692 | \$2,250 | \$29,200 | \$26,950 | 1,197.8% |
| | | | | | | |
| Other | | | | | | |
| COMMUNICATIONS | \$6,468 | \$10,582 | \$12,000 | \$12,000 | \$0 | 0% |
| TRAVEL | \$201 | \$7,093 | \$6,800 | \$10,000 | \$3,200 | 47.1% |
| DUES & FEES | \$1,004 | \$199 | \$3,100 | \$3,100 | \$0 | 0% |
| EDUCATION & TRAINING | \$1,680 | \$7,533 | \$16,000 | \$16,000 | \$0 | 0% |
| Total Other: | \$9,353 | \$25,407 | \$37,900 | \$41,100 | \$3,200 | 8.4% |
| Total Purchased/Contracted Services: | \$335,292 | \$278,109 | \$380,150 | \$343,000 | -\$37,150 | -9.8% |
| | | | | | | |
| Supplies | | | | | | |
| GENERAL SUPPLIES | \$878 | \$2,457 | \$2,000 | \$3,000 | \$1,000 | 50% |
| GASOLINE | \$45 | \$254 | \$300 | \$1,500 | \$1,200 | 400% |
| FOOD & MEALS | \$0 | \$1,222 | \$3,000 | \$3,000 | \$0 | 0% |
| BOOKS & PUBLICATIONS | \$0 | \$0 | \$500 | \$500 | \$0 | 0% |
| SMALL TOOLS & EQUIPMENT | \$0 | \$2,540 | \$48,000 | \$40,000 | -\$8,000 | -16.7% |
| TECHNOLOGY EQUIPMENT | \$17,172 | \$24,154 | \$40,000 | \$40,000 | \$0 | 0% |
| UNIFORMS | \$188 | \$1,356 | \$850 | \$850 | \$0 | 0% |
| Total Supplies: | \$18,283 | \$31,983 | \$94,650 | \$88,850 | -\$5,800 | -6.1% |
| | | | | | | |
| Total Expense Objects: | \$533,261 | \$576,915 | \$986,136 | \$1,100,739 | \$118,200 | 12% |

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

Key Performance Indicators

| Key Performance Indicators | FY24 Forecasted | FY 23 | FY22 |
|---|--------------------|-------|------|
| Help Desk Requests received | 1500 | 535 | * |
| | | | |
| Number of endpoints served | 410 | 243 | * |
| Percentage of help desk requests resolved within 5 work hours | 75% | 53% | * |
| Endpoints Supported/Help Desk Technician | 230 | 243 | * |

*Data not available prior to FY23

Geographic Information Systems (GIS) (General Fund)

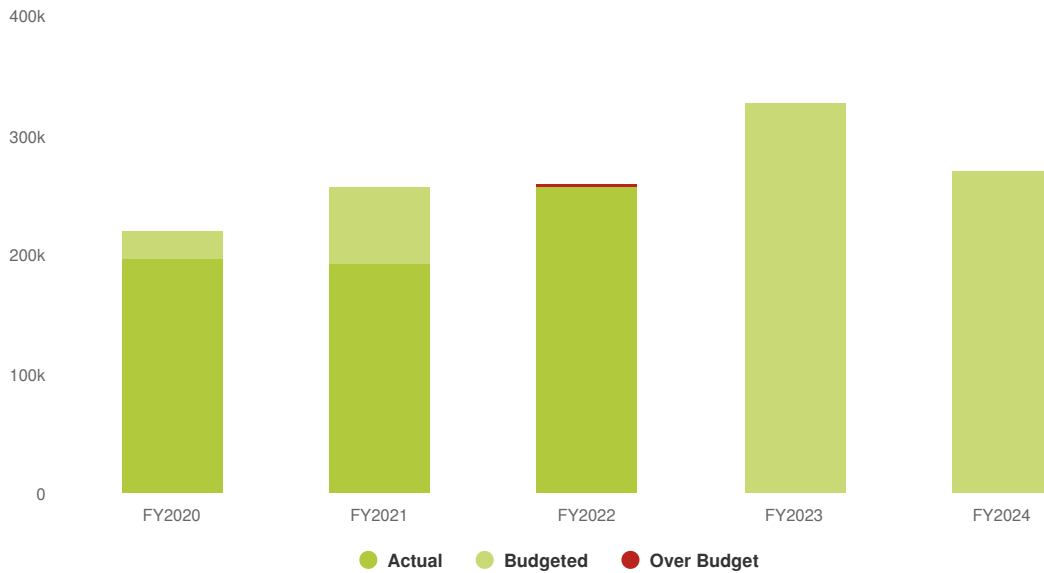
Statement of Purpose

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.

Expenditures Summary

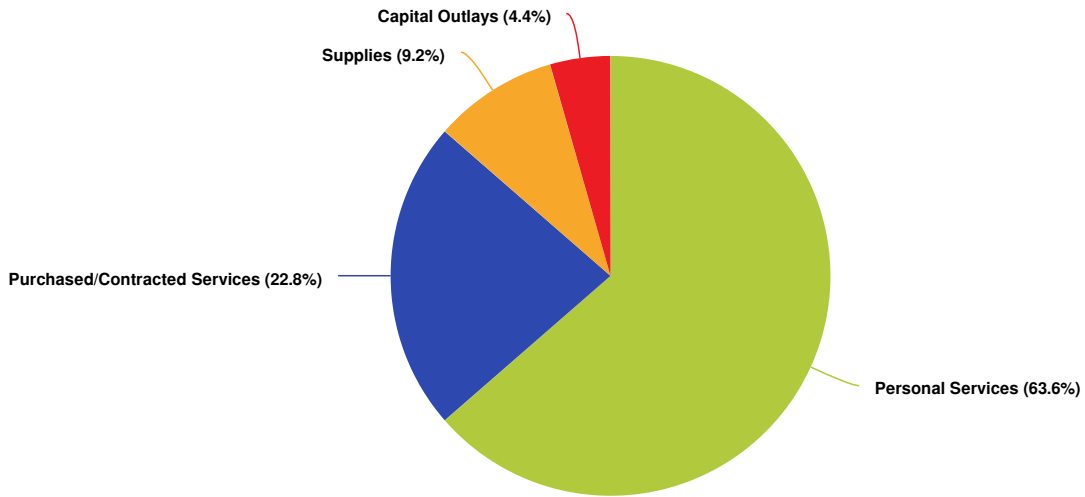
\$270,892 **-\$56,247**
(-17.19% vs. prior year)

General Fund - Geographic Information Systems (GIS) Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|--------------------------------------|------------------|------------------|------------------|------------------|--|---|
| Expense Objects | | | | | | |
| Personal Services | | | | | | |
| Salaries and Wages | | | | | | |
| REGULAR SALARIES | \$89,576 | \$132,077 | \$123,294 | \$98,495 | -\$24,512 | -19.9% |
| OVERTIME | \$267 | \$267 | \$496 | \$3,654 | \$3,174 | 639.3% |
| VACATION | \$5,829 | \$5,339 | \$4,316 | \$0 | -\$4,316 | -100% |
| HOLIDAY | \$3,855 | \$5,122 | \$7,873 | \$0 | -\$7,873 | -100% |
| Total Salaries and Wages: | \$99,527 | \$142,804 | \$135,980 | \$102,149 | -\$33,528 | -24.7% |
| Benefits | | | | | | |
| GROUP INSURANCE | \$23,785 | \$29,905 | \$31,312 | \$37,606 | \$6,294 | 20.1% |
| SOCIAL SECURITY (FICA) | \$5,956 | \$8,199 | \$8,328 | \$6,334 | -\$1,975 | -23.7% |
| MEDICARE | \$1,393 | \$1,918 | \$1,948 | \$1,483 | -\$461 | -23.7% |
| RETIREMENT CONTRIBUTION | \$0 | \$0 | \$0 | \$6,774 | \$6,798 | N/A |
| OTHER EMPLOYEE BENEFITS | \$36,115 | \$42,807 | \$45,922 | \$17,596 | -\$28,326 | -61.7% |
| Total Benefits: | \$67,249 | \$82,829 | \$87,510 | \$69,793 | -\$17,670 | -20.2% |
| Total Personal Services: | \$166,776 | \$225,633 | \$223,489 | \$171,942 | -\$51,197 | -22.9% |
| Purchased/Contracted Services | | | | | | |



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|------------------|------------------|------------------|------------------|--|---|
| Purchased Professional Services | | | | | | |
| TECHNICAL | \$0 | \$17,775 | \$35,000 | \$36,200 | \$1,200 | 3.4% |
| Total Purchased Professional Services: | \$0 | \$17,775 | \$35,000 | \$36,200 | \$1,200 | 3.4% |
| | | | | | | |
| Property Services | | | | | | |
| VEHICLE REPAIRS & MAINTENANCE | \$1,322 | \$1,295 | \$2,900 | \$2,500 | -\$400 | -13.8% |
| EQUIPMENT REPAIRS & MAINTENANCE | \$240 | \$1,072 | \$1,700 | \$1,500 | -\$200 | -11.8% |
| RENTAL OF EQUIPMENT | \$3,598 | \$3,423 | \$4,500 | \$4,500 | \$0 | 0% |
| Total Property Services: | \$5,160 | \$5,789 | \$9,100 | \$8,500 | -\$600 | -6.6% |
| | | | | | | |
| Other | | | | | | |
| COMMUNICATIONS | \$4,258 | \$4,151 | \$4,600 | \$0 | -\$4,600 | -100% |
| ADVERTISING | \$0 | \$0 | \$800 | \$1,000 | \$200 | 25% |
| PRINTING & BINDING | \$0 | \$0 | \$250 | \$500 | \$250 | 100% |
| TRAVEL | \$0 | \$0 | \$600 | \$600 | \$0 | 0% |
| DUES & FEES | \$2,077 | \$426 | \$5,700 | \$5,000 | -\$700 | -12.3% |
| EDUCATION & TRAINING | \$0 | \$125 | \$14,000 | \$10,000 | -\$4,000 | -28.6% |
| Total Other: | \$6,336 | \$4,702 | \$25,950 | \$17,100 | -\$8,850 | -34.1% |
| Total Purchased/Contracted Services: | \$11,496 | \$28,266 | \$70,050 | \$61,800 | -\$8,250 | -11.8% |
| | | | | | | |
| Supplies | | | | | | |
| GENERAL SUPPLIES | \$1,052 | \$1,253 | \$9,800 | \$8,500 | -\$1,300 | -13.3% |
| GASOLINE | \$1,933 | \$2,588 | \$4,000 | \$4,500 | \$500 | 12.5% |
| FOOD & MEALS | \$44 | \$0 | \$700 | \$700 | \$0 | 0% |
| BOOKS & PUBLICATIONS | \$0 | \$0 | \$200 | \$200 | \$0 | 0% |
| SMALL TOOLS & EQUIPMENT | \$0 | \$0 | \$0 | \$4,000 | \$4,000 | N/A |
| TECHNOLOGY EQUIPMENT | \$1,748 | \$703 | \$5,800 | \$5,000 | -\$800 | -13.8% |
| UNIFORMS | \$43 | \$270 | \$1,100 | \$1,900 | \$800 | 72.7% |
| Total Supplies: | \$4,818 | \$4,814 | \$21,600 | \$24,800 | \$3,200 | 14.8% |
| | | | | | | |
| Capital Outlays | | | | | | |
| Machinery and Equipment | | | | | | |
| MACHINERY & EQUIPMENT | \$9,606 | \$0 | \$12,000 | \$12,000 | \$0 | 0% |
| Total Machinery and Equipment: | \$9,606 | \$0 | \$12,000 | \$12,000 | \$0 | 0% |
| Total Capital Outlays: | \$9,606 | \$0 | \$12,000 | \$12,000 | \$0 | 0% |
| | | | | | | |
| Total Expense Objects: | \$192,696 | \$258,713 | \$327,139 | \$270,542 | -\$56,247 | -17.2% |

Goals & Objectives

1. Adopt a Street Naming Policy
2. Create a GIS Department Web Page on Website
3. Encourage collaborative GIS efforts among internal and external organizations.
4. Develop mutually accepted standards, policies, and best business practices.
5. Create, collect, maintain, and distribute high quality, up-to-date, and complete geospatial data.
6. To provide a searchable public map and database for the cemetery.

Key Performance Indicators

| GIS | | Forecasted FY 24 | FY23 | FY22 |
|-----|--|------------------|------|------|
| | Main Data collected, created, edited | 150 | 153 | * |
| | Data Points collected, created, edited | 6400 | 6400 | * |
| | Maps created for City Planning Study Reports | 180 | 180 | * |

*Data not available prior to FY23

**Includes but not limited to water, natural gas, sewer, and stormwater.

***Includes but not limited to manholes, hydrants, and valves.

Human Resources (General Fund)

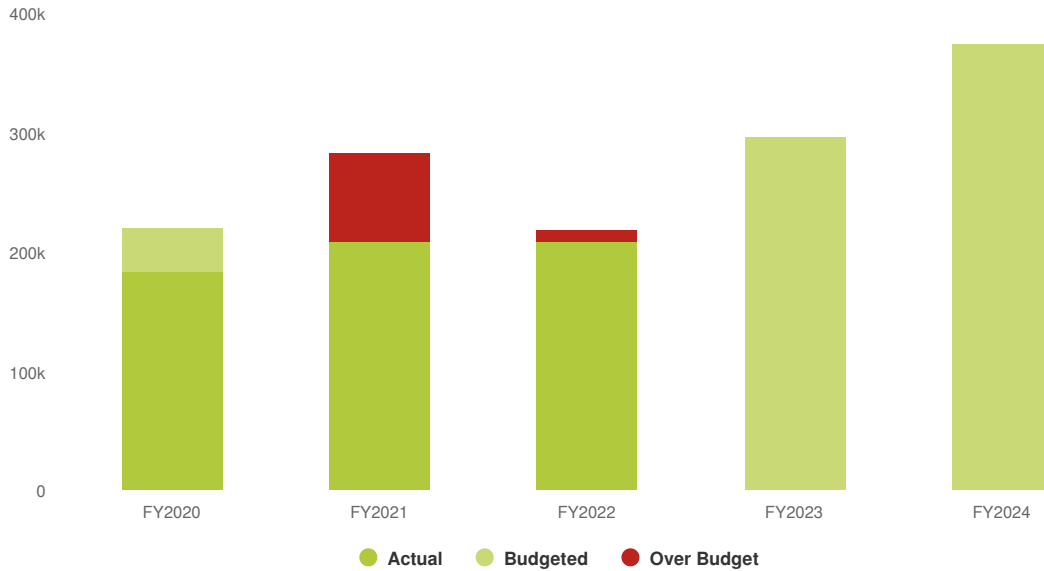
Statement of Purpose

The Human Resource Department's purpose is to establish, develop, maintain, and communicate City help, advise, and consult with City employees, while simultaneously keeping the overall best interests of the City of Winder in mind.

Expenditures Summary

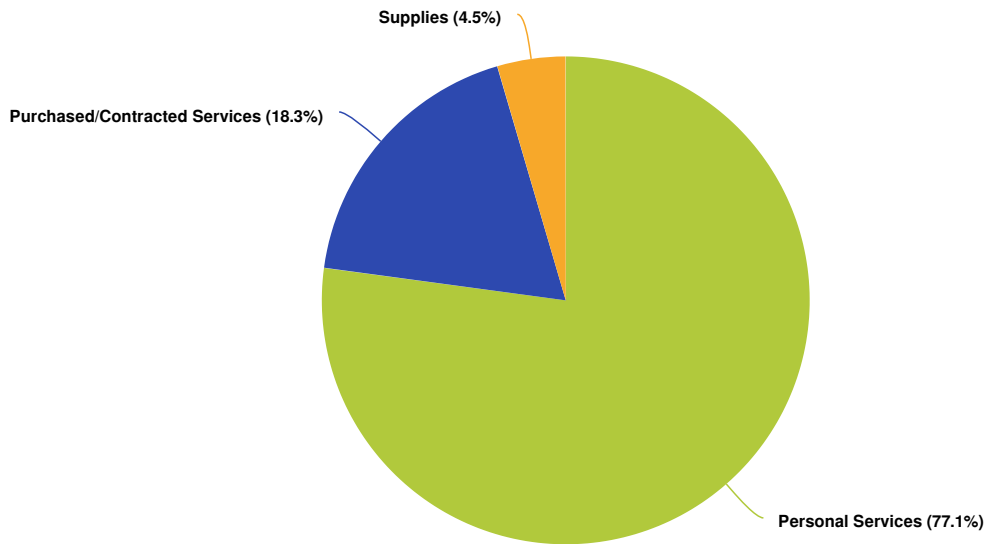
\$375,234 **\$77,981**
(26.23% vs. prior year)

General Fund - Human Resources Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|----------------------------------|------------------|------------------|------------------|------------------|--|---|
| Expense Objects | | | | | | |
| Personal Services | | | | | | |
| Salaries and Wages | | | | | | |
| REGULAR SALARIES | \$109,525 | \$119,881 | \$143,786 | \$136,178 | -\$7,608 | -5.3% |
| OVERTIME | \$189 | \$127 | \$2,206 | \$1,519 | -\$687 | -31.1% |
| VACATION | \$5,261 | \$3,724 | \$9,127 | \$0 | -\$9,127 | -100% |
| HOLIDAY | \$4,403 | \$4,286 | \$5,266 | \$0 | -\$5,266 | -100% |
| Total Salaries and Wages: | \$119,378 | \$128,018 | \$160,386 | \$137,697 | -\$22,689 | -14.1% |
| Benefits | | | | | | |
| GROUP INSURANCE | \$23,381 | \$28,588 | \$31,453 | \$55,246 | \$23,793 | 75.6% |
| RETIREE INSURANCE (OPEB) | \$81,972 | \$0 | \$1,000 | \$444 | -\$556 | -55.6% |
| INSURANCE OVER/SHORT | \$2,378 | \$0 | \$0 | \$0 | \$0 | 0% |
| SOCIAL SECURITY (FICA) | \$6,626 | \$7,475 | \$9,432 | \$8,539 | -\$893 | -9.5% |
| MEDICARE | \$1,550 | \$1,748 | \$2,206 | \$1,998 | -\$208 | -9.4% |
| RETIREMENT CONTRIBUTION | \$1,043,562 | \$0 | \$0 | \$42,929 | \$42,929 | N/A |
| RETIREMENT CONTRIBUTION - DC | \$244,954 | \$0 | \$5,556 | \$0 | -\$5,556 | -100% |
| TUITION REIMBURSEMENT | \$6,812 | \$8,869 | \$15,000 | \$12,000 | -\$3,000 | -20% |
| UNEMPLOYMENT INSURANCE | \$3,984 | \$0 | \$127 | \$0 | -\$127 | -100% |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|------------------|------------------|------------------|------------------|--|---|
| WORKERS' COMPENSATION | \$165,754 | \$0 | \$1,483 | \$5,500 | \$4,017 | 270.9% |
| OTHER EMPLOYEE BENEFITS | -\$1,487,883 | \$4,438 | \$85 | \$0 | -\$85 | -100% |
| EMPLOYEE PHYSICALS/DRUG SCREENING | \$14,608 | \$0 | \$127 | \$81 | -\$46 | -36.2% |
| BILINGUAL INCENTIVE | \$0 | \$0 | \$0 | \$25,000 | \$25,000 | N/A |
| Total Benefits: | \$107,698 | \$51,118 | \$66,468 | \$151,737 | \$85,269 | 128.3% |
| Total Personal Services: | \$227,077 | \$179,136 | \$226,853 | \$289,434 | \$62,581 | 27.6% |
| Purchased/Contracted Services | | | | | | |
| Purchased Professional Services | | | | | | |
| PROFESSIONAL | \$37,784 | \$11,959 | \$40,000 | \$20,500 | -\$19,500 | -48.7% |
| TECHNICAL | \$4,419 | \$261 | \$300 | \$22,400 | \$22,100 | 7,366.7% |
| Total Purchased Professional Services: | \$42,203 | \$12,219 | \$40,300 | \$42,900 | \$2,600 | 6.5% |
| Property Services | | | | | | |
| CLEANING SERVICES | \$0 | \$90 | \$100 | \$0 | -\$100 | -100% |
| Total Property Services: | \$0 | \$90 | \$100 | \$0 | -\$100 | -100% |
| Other | | | | | | |
| COMMUNICATIONS | \$731 | \$1,819 | \$2,000 | \$6,900 | \$4,900 | 245% |
| ADVERTISING | \$1,278 | \$4,561 | \$2,000 | \$6,000 | \$4,000 | 200% |
| PRINTING & BINDING | \$0 | \$0 | \$0 | \$500 | \$500 | N/A |
| TRAVEL | \$37 | \$1,746 | \$2,500 | \$2,500 | \$0 | 0% |
| DUES & FEES | \$3,015 | \$2,816 | \$4,000 | \$4,000 | \$0 | 0% |
| EDUCATION & TRAINING | \$1,538 | \$5,056 | \$7,000 | \$6,000 | -\$1,000 | -14.3% |
| Total Other: | \$6,599 | \$15,999 | \$17,500 | \$25,900 | \$8,400 | 48% |
| Total Purchased/Contracted Services: | \$48,802 | \$28,308 | \$57,900 | \$68,800 | \$10,900 | 18.8% |
| Supplies | | | | | | |
| GENERAL SUPPLIES | \$1,060 | \$6,421 | \$5,500 | \$7,000 | \$1,500 | 27.3% |
| FOOD & MEALS | \$738 | \$1,555 | \$2,000 | \$2,500 | \$500 | 25% |
| SMALL TOOLS & EQUIPMENT | \$0 | \$0 | \$0 | \$2,000 | \$2,000 | N/A |
| TECHNOLOGY EQUIPMENT | \$4,384 | \$2,552 | \$4,500 | \$5,000 | \$500 | 11.1% |
| OTHER SUPPLIES | \$1,189 | \$6 | \$100 | \$0 | -\$100 | -100% |
| UNIFORMS | \$101 | \$0 | \$100 | \$500 | \$400 | 400% |
| Total Supplies: | \$7,472 | \$10,533 | \$12,200 | \$17,000 | \$4,800 | 39.3% |
| Other Costs | | | | | | |
| Payments to Other Agencies | | | | | | |
| PUBLIC RELATIONS | \$266 | \$700 | \$300 | \$0 | -\$300 | -100% |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|--|---------------|---------------|----------------|-----------------|--|---|
| Total Payments to Other Agencies: | \$266 | \$700 | \$300 | \$0 | -\$300 | -100% |
| Total Other Costs: | \$266 | \$700 | \$300 | \$0 | -\$300 | -100% |
| Total Expense Objects: | \$283,617 | \$218,677 | \$297,253 | \$375,234 | \$77,981 | 26.2% |

Goals & 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.

Key Performance Indicators

| Key Performance Indicators | FY 24 Forecasted | FY23 | FY22 | FY 21 | FY 20 |
|---|------------------|------|------|-------|-------|
| Total number of full-time equivalents (full-time, part-time, seasonal, and elected) | 250 | 219 | 222 | 211 | 208 |
| Number of new hires - regular positions | 80 | 66 | 66 | 35 | 38 |
| Number of separations | 40 | 46 | 51 | 47 | 32 |
| Number of New hire orientation sessions | 35 | 29 | 36 | 21 | 25 |
| Total number of employees receiving education incentive | 35 | 26 | 32 | 37 | 36 |

General Government Buildings/Facilities (General Fund)

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

Goals & 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.

Expenditures Summary

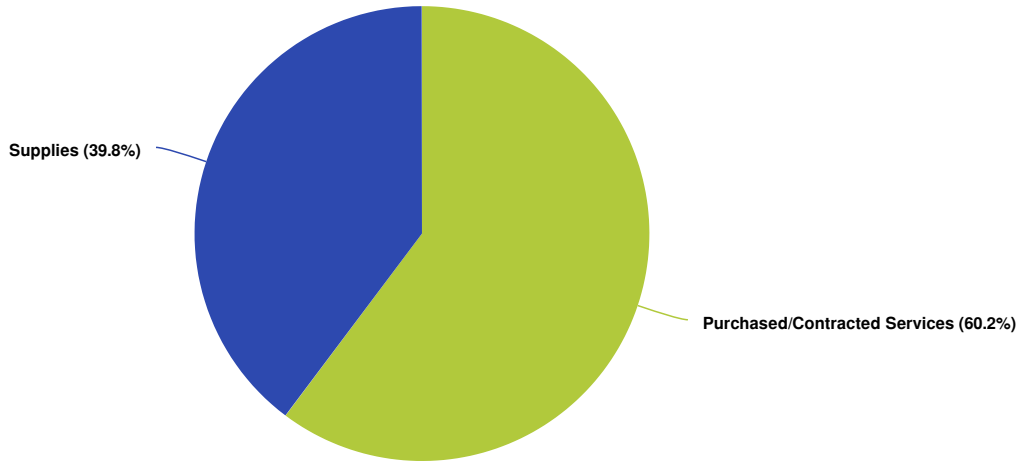
\$571,000 **\$6,270**
(1.1% vs. prior year)

General Fund - General Government Buildings/Facilities Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|------------------|------------------|--|---|
| Expense Objects | | | | |
| Purchased/Contracted Services | | | | |
| Purchased Professional Services | | | | |
| PROFESSIONAL | \$309,000 | \$220,000 | -\$89,000 | -28.8% |
| Total Purchased Professional Services: | \$309,000 | \$220,000 | -\$89,000 | -28.8% |
| Property Services | | | | |
| CLEANING SERVICES | \$31,000 | \$30,000 | -\$1,000 | -3.2% |
| GENERAL REPAIRS & MAINTENANCE | \$100,630 | \$93,000 | -\$7,630 | -7.6% |
| Total Property Services: | \$131,630 | \$123,000 | -\$8,630 | -6.6% |
| Other | | | | |
| COMMUNICATIONS | \$5,300 | \$1,000 | -\$4,300 | -81.1% |
| DUES & FEES | \$5,100 | \$0 | -\$5,100 | -100% |
| Total Other: | \$10,400 | \$1,000 | -\$9,400 | -90.4% |
| Total Purchased/Contracted Services: | \$451,030 | \$344,000 | -\$107,030 | -23.7% |
| Supplies | | | | |
| GENERAL SUPPLIES | \$2,600 | \$1,000 | -\$1,600 | -61.5% |
| WATER / SEWAGE | \$22,800 | \$30,000 | \$7,200 | 31.6% |
| ELECTRICITY | \$107,000 | \$115,000 | \$8,000 | 7.5% |

| Name | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|-------------------------------|------------------|------------------|--|---|
| SMALL TOOLS & EQUIPMENT | \$0 | \$81,000 | \$81,000 | N/A |
| Total Supplies: | \$132,400 | \$227,000 | \$94,600 | 71.5% |
| Total Expense Objects: | \$583,430 | \$571,000 | -\$12,430 | -2.1% |

Communications/Marketing (General Fund)

Statement of Purpose

The Communications and Marketing Department is committed to promoting effective communication and collaboration between the City of Winder and its constituents.

Our goal is to ensure that residents, businesses, and visitors are informed about the City of Winder's services, events, and initiatives and that their feedback and concerns are heard and addressed in a timely and professional manner. Through innovative and creative marketing and communications strategies, we aim to enhance the City's reputation, increase civic engagement, and foster a sense of community pride.

Expenditures Summary

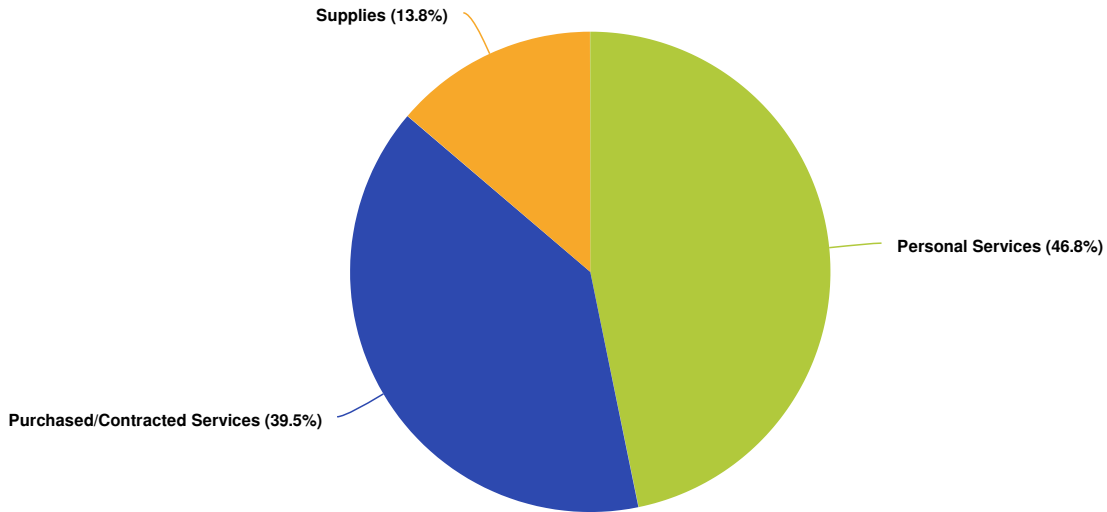
\$280,639 **\$280,639**
(% vs. prior year)

General Fund - Communications/Marketing Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2022 Actual | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|---------------|------------------|--|---|
| Expense Objects | | | | |
| Personal Services | | | | |
| Salaries and Wages | | | | |
| REGULAR SALARIES | \$0 | \$91,000 | \$91,000 | N/A |
| Total Salaries and Wages: | \$0 | \$91,000 | \$91,000 | N/A |
| Benefits | | | | |
| GROUP INSURANCE | \$0 | \$27,623 | \$27,623 | N/A |
| SOCIAL SECURITY (FICA) | \$0 | \$5,643 | \$5,643 | N/A |
| MEDICARE | \$0 | \$1,320 | \$1,320 | N/A |
| RETIREMENT CONTRIBUTION | \$0 | \$5,460 | \$5,460 | N/A |
| OTHER EMPLOYEE BENEFITS | \$0 | \$263 | \$263 | N/A |
| Total Benefits: | \$0 | \$40,309 | \$40,309 | N/A |
| Total Personal Services: | \$0 | \$131,309 | \$131,309 | N/A |
| Purchased/Contracted Services | | | | |
| Purchased Professional Services | | | | |
| PROFESSIONAL | \$0 | \$12,000 | \$12,000 | N/A |
| TECHNICAL | \$0 | \$35,200 | \$35,200 | N/A |
| Total Purchased Professional Services: | \$0 | \$47,200 | \$47,200 | N/A |
| Property Services | | | | |

| Name | FY2022 Actual | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|---------------|------------------|--|---|
| EQUIPMENT REPAIRS & MAINTENANCE | \$0 | \$1,500 | \$1,500 | N/A |
| RENTAL OF EQUIPMENT | \$0 | \$2,500 | \$2,500 | N/A |
| Total Property Services: | \$0 | \$4,000 | \$4,000 | N/A |
| Other | | | | |
| COMMUNICATIONS | \$0 | \$3,460 | \$3,460 | N/A |
| ADVERTISING | \$0 | \$20 | \$20 | N/A |
| PRINTING & BINDING | \$0 | \$50,000 | \$50,000 | N/A |
| TRAVEL | \$0 | \$1,500 | \$1,500 | N/A |
| DUES & FEES | \$0 | \$1,550 | \$1,550 | N/A |
| EDUCATION & TRAINING | \$0 | \$3,000 | \$3,000 | N/A |
| Total Other: | \$0 | \$59,530 | \$59,530 | N/A |
| Total Purchased/Contracted Services: | \$0 | \$110,730 | \$110,730 | N/A |
| Supplies | | | | |
| GENERAL SUPPLIES | \$0 | \$1,500 | \$1,500 | N/A |
| FOOD & MEALS | \$0 | \$1,000 | \$1,000 | N/A |
| BOOKS & PUBLICATIONS | \$0 | \$500 | \$500 | N/A |
| SMALL TOOLS & EQUIPMENT | \$0 | \$20,000 | \$20,000 | N/A |
| TECHNOLOGY EQUIPMENT | \$0 | \$15,000 | \$15,000 | N/A |
| UNIFORMS | \$0 | \$600 | \$600 | N/A |
| Total Supplies: | \$0 | \$38,600 | \$38,600 | N/A |
| Total Expense Objects: | \$0 | \$280,639 | \$280,639 | N/A |

Goals & Objectives

1. Enhance Public Relations: Develop and implement public relations campaigns to promote the City's services, events, and initiatives, and build strong relationships with the local media.
2. Increase Civic Engagement: Develop and execute a comprehensive public engagement plan to encourage community participation in municipal decision-making, including public meetings and online platforms.
3. Foster Sense of Community: Develop and execute programs that celebrate and promote the unique culture and identity of the City of Winder, including festivals, cultural events, and community outreach programs.
4. Improve Communication: Develop and implement a communication strategy that effectively communicates with residents, businesses, and visitors through various channels, including social media, email, newsletters, and print media.
5. Strengthen Brand Identity: Develop and implement a brand identity that reflects the City's unique character and values and ensures consistency across all communication channels.
6. Measure and Evaluate Effectiveness: Develop and implement a system to measure and evaluate the effectiveness of the communications and marketing programs. Use this information to improve and refine strategies continually.

Key Performance Indicators

| Workload Measures: | FY 24 Forecasted | FY23 | FY22 |
|---|------------------|-------|------|
| Number of newsletter editions published each year | 12 | 8 | * |
| Number of newsletters distributed | 12 | 8 | * |
| Number of press releases generated | 80 | 46 | * |
| Number of website updates | 200 | 147 | * |
| Number of list-serve notices | 17,000 | 13606 | * |
| Number of publications produced | 7 | 7 | * |
| Average number of website visitors per day | 20,000 | 17000 | * |
| Number of Facebook posts | 250 | 230 | * |
| Number of Facebook followers | 12,000 | 11121 | * |
| Number of sponsored campaigns completed on time | 5 | 3 | * |
| Number of sponsored campaigns completed with time adjustments | 3 | 7 | * |
| Number of Instagram posts | 250 | 24 | * |
| Number of Instagram followers | 2000 | 2783 | * |
| E-mail List-Serve audience | 10,500 | 9176 | * |
| Number of website hits | 8500 | 7269 | * |
| Website unique visitors | 16000 | 14000 | * |
| Website page views | 70000 | 60816 | * |
| % of website new visits | 8% | 6% | * |
| Productivity Measures: | | | |
| Media inquiries responded to within 24 hrs | 24 | 24 | * |
| Generated media placements | 20 | 17 | * |
| Georgia Municipal Benchmarking Project: | | | |
| Average Number of Visits to City Website per 1,000 Population | 3.3 | 3.2 | * |

*Data Unavailable



Engineering (General Fund)

Statement of Purpose

The Engineering and Inspections Department will give the city direct, internal control over several aspects of engineering, infrastructure, inspections, development, traffic, transportation, and project management.

This department will add value to City operations by:

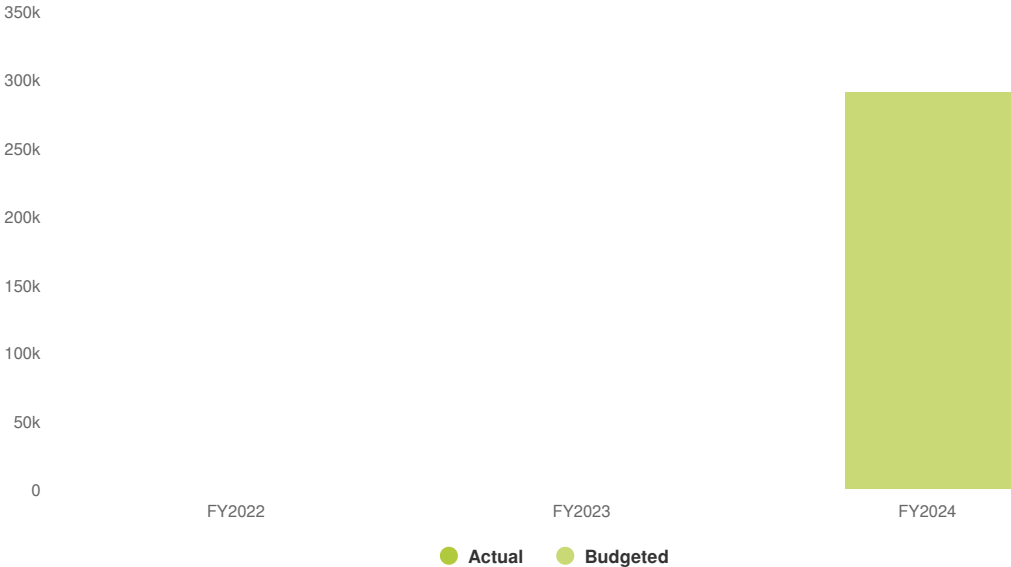
- providing representation of City interest with outside engineering and contractors on City projects,
- providing engineering interpretation of engineering proposals,
- providing engineering review of development proposals,
- resolving on-the-project conflicts and design issues with developers and contractors,
- increasing quality of internal operations and projects,
- leading engineering-based decision making,
- performing value evaluations of both City projects and internal operations,
- assessing and improving city infrastructure,
- ensuring compliance with approved designs of both internal and external projects,
- assisting operations with multiple-agency regulatory compliance and
- other areas of problem-prevention.

The Engineering Department will provide in-house assistance to all City Operations including Utilities, Public Safety, and Administration with engineering-related activities. Whether assisting various operations with finding the proper engineering service or providing that service in house, the goal is to make sure that engineering quality and project excellence is achieved in all areas of operations. This level of quality will enhance the community from both a function and aesthetic standpoint, and will also assist the city in reducing liability associated with infrastructure management.

Expenditures Summary

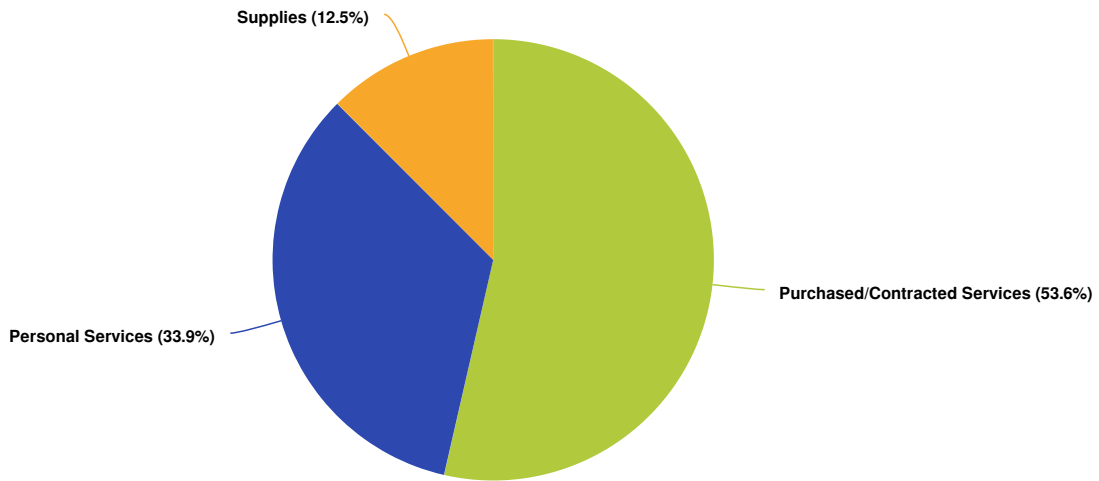
\$291,550 **\$291,550**
(% vs. prior year)

General Fund - Engineering Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|---------------|----------------|------------------|--|---|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| Salaries and Wages | | | | | |
| REGULAR SALARIES | \$0 | \$0 | \$68,640 | \$68,640 | N/A |
| Total Salaries and Wages: | \$0 | \$0 | \$68,640 | \$68,640 | N/A |
| Benefits | | | | | |
| GROUP INSURANCE | \$0 | \$0 | \$20,719 | \$20,719 | N/A |
| SOCIAL SECURITY (FICA) | \$0 | \$0 | \$4,257 | \$4,257 | N/A |
| MEDICARE | \$0 | \$0 | \$997 | \$997 | N/A |
| RETIREMENT CONTRIBUTION | \$0 | \$0 | \$4,120 | \$4,120 | N/A |
| OTHER EMPLOYEE BENEFITS | \$0 | \$0 | \$197 | \$197 | N/A |
| Total Benefits: | \$0 | \$0 | \$30,290 | \$30,290 | N/A |
| Total Personal Services: | \$0 | \$0 | \$98,930 | \$98,930 | N/A |
| Purchased/Contracted Services | | | | | |
| Purchased Professional Services | | | | | |
| PROFESSIONAL | \$0 | \$0 | \$120,000 | \$120,000 | N/A |
| TECHNICAL | \$0 | \$0 | \$4,000 | \$4,000 | N/A |
| Total Purchased Professional Services: | \$0 | \$0 | \$124,000 | \$124,000 | N/A |



| Name | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|---------------|----------------|------------------|--|---|
| Property Services | | | | | |
| VEHICLE REPAIRS & MAINTENANCE | \$0 | \$0 | \$3,000 | \$3,000 | N/A |
| EQUIPMENT REPAIRS & MAINTENANCE | \$0 | \$0 | \$500 | \$500 | N/A |
| Total Property Services: | \$0 | \$0 | \$3,500 | \$3,500 | N/A |
| | | | | | |
| Other | | | | | |
| COMMUNICATIONS | \$0 | \$0 | \$4,100 | \$4,100 | N/A |
| ADVERTISING | \$0 | \$0 | \$2,000 | \$2,000 | N/A |
| PRINTING & BINDING | \$0 | \$0 | \$500 | \$500 | N/A |
| TRAVEL | \$0 | \$0 | \$9,600 | \$9,600 | N/A |
| DUES & FEES | \$0 | \$0 | \$1,500 | \$1,500 | N/A |
| EDUCATION & TRAINING | \$0 | \$0 | \$10,220 | \$10,220 | N/A |
| LICENSES & FEES | \$0 | \$0 | \$800 | \$800 | N/A |
| Total Other: | \$0 | \$0 | \$28,720 | \$28,720 | N/A |
| Total Purchased/Contracted Services: | \$0 | \$0 | \$156,220 | \$156,220 | N/A |
| | | | | | |
| Supplies | | | | | |
| GENERAL SUPPLIES | \$0 | \$0 | \$4,410 | \$4,410 | N/A |
| GASOLINE | \$0 | \$0 | \$9,990 | \$9,990 | N/A |
| FOOD & MEALS | \$0 | \$0 | \$2,900 | \$2,900 | N/A |
| BOOKS & PUBLICATIONS | \$0 | \$0 | \$1,000 | \$1,000 | N/A |
| SMALL TOOLS & EQUIPMENT | \$0 | \$0 | \$6,600 | \$6,600 | N/A |
| TECHNOLOGY EQUIPMENT | \$0 | \$0 | \$8,500 | \$8,500 | N/A |
| UNIFORMS | \$0 | \$0 | \$3,000 | \$3,000 | N/A |
| Total Supplies: | \$0 | \$0 | \$36,400 | \$36,400 | N/A |
| | | | | | |
| Total Expense Objects: | \$0 | \$0 | \$291,550 | \$291,550 | N/A |

Goals & Objectives

- 1) Provide safe and efficient transportation systems (roads, culverts, turning lanes, intersection upgrades, traffic improvements) to the citizens of Winder
- 2) Provide effective and functional infrastructure to the citizens of Winder
- 3) Provide quality of construction and oversight of regulatory compliance
- 4) Help make Winder a great place to live and work!

Key Performance Indicators

| Workload Measures | FY24 | FY23** | FY22 |
|-----------------------------------|-------|--------|------|
| Number of plan reviews | 40 | 15 | * |
| Number of projects managed | 6 | 3 | * |
| Number of LIA inspections | ***60 | * | * |
| Number of Civil inspections | ***30 | * | * |
| Number of training certifications | 8 | 4 | * |

* Not available, new department

**Data available from October 22 thru July 23

***Assuming that we can fill these positions in 24

Municipal Court (General Fund)

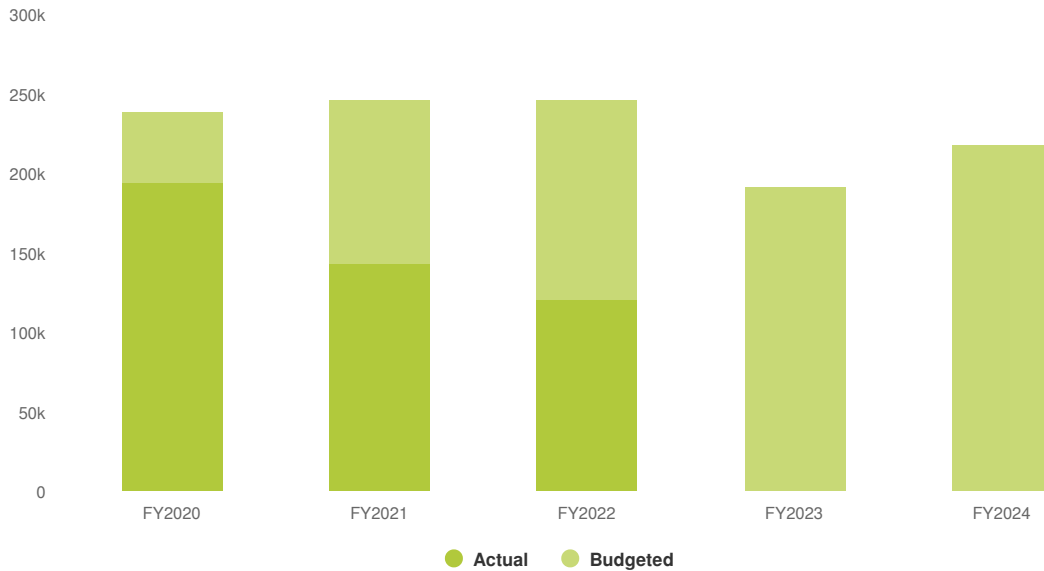
Statement of Purpose

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.

Expenditures Summary

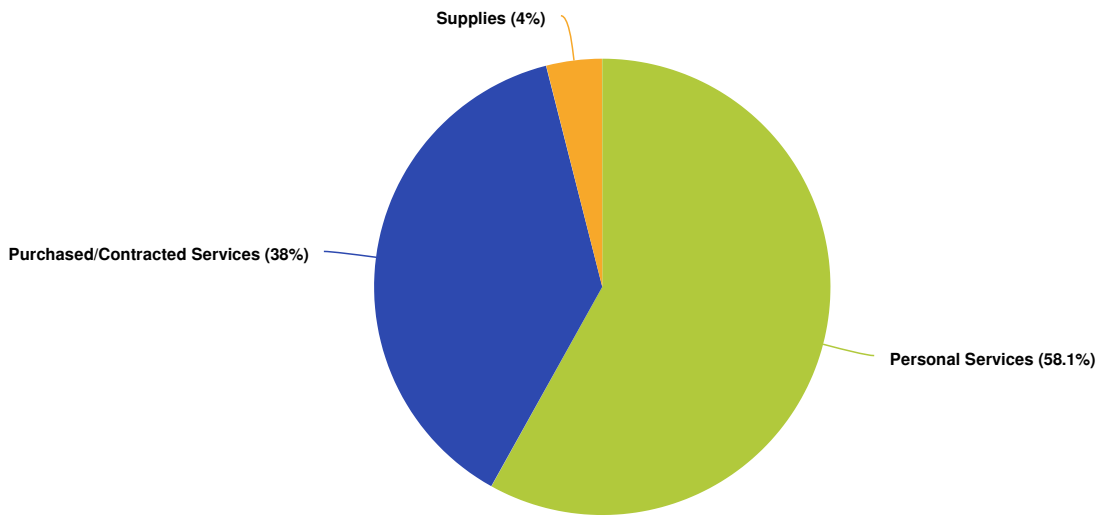
\$218,032 **\$26,928**
(14.09% vs. prior year)

General Fund - Municipal Court Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|--------------------------------------|-----------------|-----------------|------------------|------------------|--|---|
| Expense Objects | | | | | | |
| Personal Services | | | | | | |
| Salaries and Wages | | | | | | |
| REGULAR SALARIES | \$50,702 | \$37,336 | \$69,535 | \$77,521 | \$8,718 | 12.5% |
| OVERTIME | \$855 | \$1,304 | \$4,276 | \$1,946 | -\$2,311 | -54% |
| VACATION | \$3,489 | \$4,292 | \$3,556 | \$0 | -\$3,556 | -100% |
| HOLIDAY | \$1,604 | \$1,350 | \$3,293 | \$0 | -\$3,293 | -100% |
| Total Salaries and Wages: | \$56,649 | \$44,281 | \$80,660 | \$79,467 | -\$442 | -0.5% |
| Benefits | | | | | | |
| GROUP INSURANCE | \$18,116 | \$15,322 | \$22,271 | \$25,241 | \$2,970 | 13.3% |
| SOCIAL SECURITY (FICA) | \$3,301 | \$2,340 | \$4,904 | \$4,928 | \$71 | 1.4% |
| MEDICARE | \$772 | \$547 | \$1,147 | \$1,154 | \$17 | 1.5% |
| RETIREMENT CONTRIBUTION | \$0 | \$0 | \$0 | \$5,949 | \$6,005 | N/A |
| OTHER EMPLOYEE BENEFITS | \$19,902 | \$21,404 | \$21,572 | \$9,061 | -\$12,511 | -58% |
| Total Benefits: | \$42,091 | \$39,613 | \$49,894 | \$46,333 | -\$3,448 | -6.9% |
| Total Personal Services: | \$98,740 | \$83,894 | \$130,554 | \$125,800 | -\$3,890 | -3% |
| Purchased/Contracted Services | | | | | | |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|------------------|------------------|------------------|------------------|--|---|
| Purchased Professional Services | | | | | | |
| PROFESSIONAL | \$37,756 | \$32,668 | \$45,000 | \$59,520 | \$14,520 | 32.3% |
| TECHNICAL | \$1,300 | \$1,100 | \$0 | \$1,200 | \$1,200 | N/A |
| Total Purchased Professional Services: | \$39,056 | \$33,768 | \$45,000 | \$60,720 | \$15,720 | 34.9% |
| | | | | | | |
| Property Services | | | | | | |
| VEHICLE REPAIRS & MAINTENANCE | \$44 | \$0 | \$0 | \$0 | \$0 | 0% |
| Total Property Services: | \$44 | \$0 | \$0 | \$0 | \$0 | 0% |
| | | | | | | |
| Other | | | | | | |
| CLAIMS | \$0 | \$0 | \$0 | \$10,000 | \$10,000 | N/A |
| COMMUNICATIONS | \$0 | \$0 | \$0 | \$5,508 | \$5,508 | N/A |
| PRINTING & BINDING | \$551 | \$0 | \$1,000 | \$230 | -\$770 | -77% |
| TRAVEL | \$0 | \$814 | \$1,200 | \$4,200 | \$3,000 | 250% |
| DUES & FEES | \$73 | \$99 | \$200 | \$88 | -\$112 | -56% |
| EDUCATION & TRAINING | \$142 | \$420 | \$1,000 | \$2,000 | \$1,000 | 100% |
| Total Other: | \$766 | \$1,333 | \$3,400 | \$22,026 | \$18,626 | 547.8% |
| Total Purchased/Contracted Services: | \$39,866 | \$35,101 | \$48,400 | \$82,746 | \$34,346 | 71% |
| | | | | | | |
| Supplies | | | | | | |
| GENERAL SUPPLIES | \$1,477 | \$1,370 | \$2,000 | \$899 | -\$1,101 | -55% |
| FOOD & MEALS | \$0 | \$96 | \$250 | \$1,000 | \$750 | 300% |
| SMALL TOOLS & EQUIPMENT | \$2,819 | \$232 | \$300 | \$423 | \$123 | 40.9% |
| TECHNOLOGY EQUIPMENT | \$220 | \$0 | \$1,000 | \$6,000 | \$5,000 | 500% |
| UNIFORMS | \$0 | \$0 | \$600 | \$300 | -\$300 | -50% |
| Total Supplies: | \$4,516 | \$1,698 | \$4,150 | \$8,622 | \$4,472 | 107.8% |
| | | | | | | |
| Total Expense Objects: | \$143,122 | \$120,693 | \$183,104 | \$217,168 | \$34,928 | 19.1% |



Goals & 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.

Key Performance Indicators

| Workload Measures | FY 24 Forecasted | FY24 | FY22 | |
|--|------------------|--------------|--------------|--------------|
| Cases processed | 2,000 | 1691 | 1357 | |
| New cases filed | 2,100 | 1755 | 1842 | |
| Non-jury trials | 38 | 31 | 24 | |
| Police Records (Annually) | 8,300 | \$6,983.85 | \$11,210.00 | \$10,300.00 |
| Bench trial sessions | 3 | 2 | 7 | 4 |
| Jail arraignments-number of cases reviewed by Judge at the jail (By Email) | 77 | 64 | 104 | 104 |
| Number of court sessions (arraignments) | 20 | 16 | 28 | 24 |
| Number of cases per arraignment session | 2,100 | 1782 | 1545 | |
| Cases heard per Judge, per session | 1,700 | 1425 | 1236 | |
| Cases managed per Prosecutor, per session | 425 | 356 | 309 | |
| Warrants issued | 125 | 104 | 42 | |
| Juvenile (under 17) cases referred to Gwinnett County | 22 | 18 | 47 | |
| Court payments collected | 255,000 | \$188,909.00 | \$243,277.00 | \$202,000.00 |
| Court Probation Payments | 91,800 | \$76,508.00 | \$104,187.00 | \$146,000.00 |
| Court Bond Payments | 42,300 | \$35,298.00 | \$42,471.00 | \$43,500.00 |
| Average amount of fines cut annually, per Judge | 13 | 8 | 20 | |
| Average amount of fines cut annually, per Prosecutor | 0 | 0 | 0 | |
| Monthly cases on probation | 93 | 77 | 164 | |
| Monthly average of cases on Pre-Trial Diversion Program | 9 | 6 | 3 | |
| Total of community service hours ordered by the court | 1,150 | 960 | 1560 | |
| Number of citations received to process | 2,800 | 2,333 | 1,824 | |
| Total number of cases disposed | 1,500 | 1,283 | 1,482 | |
| Annual deposits (court fines) | 360,800 | \$300,715.00 | \$389,935.00 | \$392,000.00 |
| | | | | |
| | | | | |
| | | | | |
| Percent of cases disposed (monthly) | 85% | 85% | 85% | 85% |
| Percent of Cases Continued (Monthly) | 10% | 10% | 10% | 10% |
| Percent of warrants issued (monthly) | 5% | 5% | 5% | 5% |
| Length of court docket (hours) | 4-Mar | 4-Feb | 4-Feb | |
| Failure to appear | 20.00% | 18 | 7 | |
| Percent of new monthly cases placed on probation | 10-12% | 5-7% | 5-7% | |

Probation (General Fund)

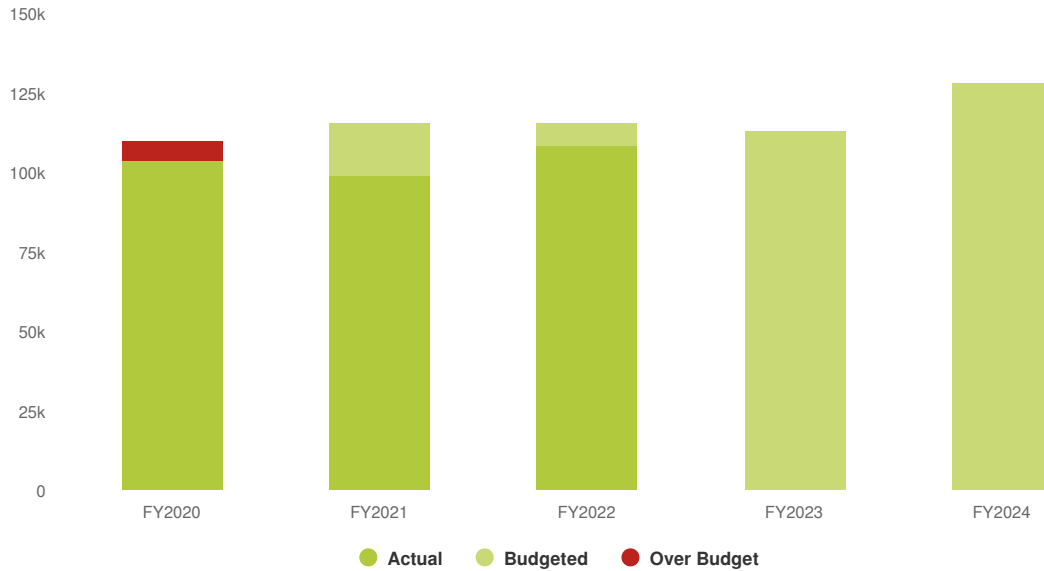
Statement of Purpose

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

Expenditures Summary

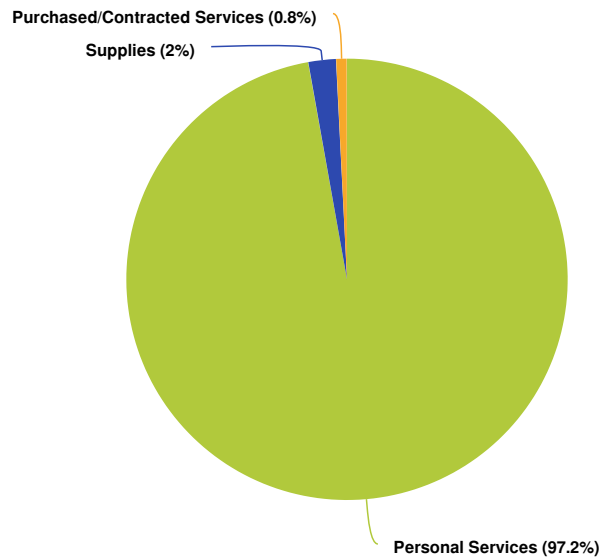
\$128,272 **\$15,185**
(13.43% vs. prior year)

General Fund - Probation Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|----------------------------------|-----------------|------------------|------------------|------------------|--|---|
| Expense Objects | | | | | | |
| Personal Services | | | | | | |
| Salaries and Wages | | | | | | |
| REGULAR SALARIES | \$48,795 | \$50,113 | \$59,646 | \$70,378 | \$11,396 | 19.1% |
| OVERTIME | \$0 | \$0 | \$3,099 | \$1,934 | -\$1,147 | -37% |
| VACATION | \$4,667 | \$7,886 | \$4,250 | \$0 | -\$4,250 | -100% |
| HOLIDAY | \$1,823 | \$1,866 | \$2,125 | \$0 | -\$2,125 | -100% |
| Total Salaries and Wages: | \$55,284 | \$59,865 | \$69,118 | \$72,312 | \$3,876 | 5.6% |
| Benefits | | | | | | |
| GROUP INSURANCE | \$22,173 | \$22,755 | \$15,040 | \$32,107 | \$17,109 | 113.8% |
| SOCIAL SECURITY (FICA) | \$2,993 | \$3,117 | \$4,188 | \$3,700 | -\$488 | -11.7% |
| MEDICARE | \$700 | \$729 | \$979 | \$1,049 | \$80 | 8.1% |
| RETIREMENT CONTRIBUTION | \$0 | \$0 | \$0 | \$5,786 | \$5,840 | N/A |
| PUBLIC SAFETY PENSION | \$50 | \$300 | \$0 | \$0 | \$0 | 0% |
| OTHER EMPLOYEE BENEFITS | \$18,058 | \$21,404 | \$20,161 | \$8,930 | -\$11,231 | -55.7% |
| Total Benefits: | \$43,974 | \$48,304 | \$40,368 | \$51,572 | \$11,310 | 28% |
| Total Personal Services: | \$99,258 | \$108,169 | \$109,487 | \$123,884 | \$15,185 | 13.9% |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|-----------------|------------------|------------------|------------------|--|---|
| Purchased/Contracted Services | | | | | | |
| Other | | | | | | |
| EDUCATION & TRAINING | \$0 | \$0 | \$1,000 | \$1,000 | \$0 | 0% |
| Total Other: | \$0 | \$0 | \$1,000 | \$1,000 | \$0 | 0% |
| Total Purchased/Contracted Services: | \$0 | \$0 | \$1,000 | \$1,000 | \$0 | 0% |
| | | | | | | |
| Supplies | | | | | | |
| GENERAL SUPPLIES | \$0 | \$192 | \$500 | \$500 | \$0 | 0% |
| FOOD & MEALS | \$0 | \$0 | \$100 | \$100 | \$0 | 0% |
| TECHNOLOGY EQUIPMENT | \$0 | \$52 | \$2,000 | \$2,000 | \$0 | 0% |
| Total Supplies: | \$0 | \$244 | \$2,600 | \$2,600 | \$0 | 0% |
| | | | | | | |
| Total Expense Objects: | \$99,258 | \$108,413 | \$113,087 | \$127,484 | \$15,185 | 13.4% |

Goals & 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.

Key Performance Indicators

| Key Performance Indicators | FY 24 Forecasted | YTD 2023 | FY 2022 | FY 2021 | FY 2020 |
|----------------------------|------------------|----------|-----------|-----------|-----------|
| Open Cases at Year-End | 110 | 107 | 127 | 221 | 261 |
| New Open Cases | 150 | 100 | 124 | 131 | 210 |
| Cases Closed | 150 | 99 | 129 | 173 | 287 |
| Active Cases | 110 | 108 | 122 | 179 | 184 |
| Total Money Collected | \$ 125,000 | \$94,062 | \$123,325 | \$157,637 | \$141,676 |

Police (General Fund)

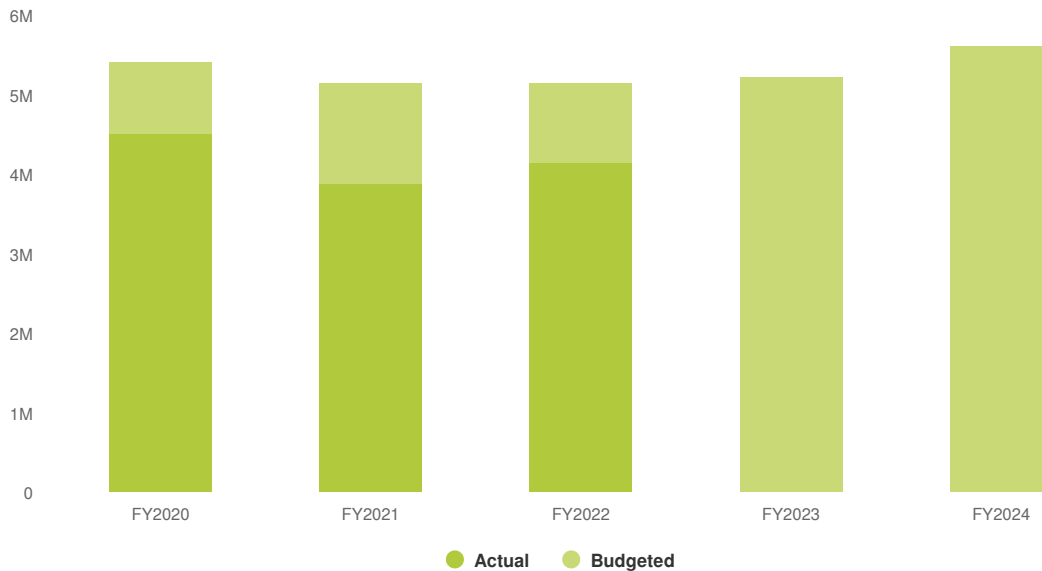
Statement of Purpose

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.

Expenditures Summary

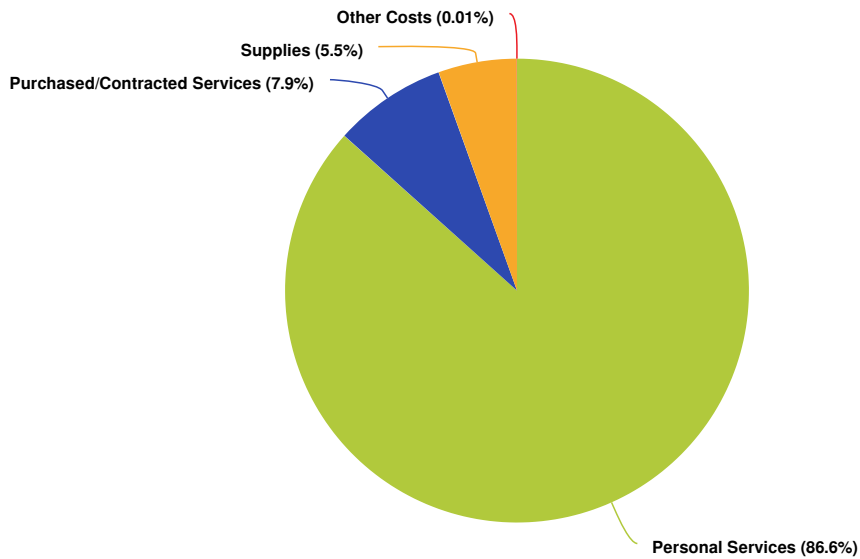
\$5,631,852 **\$397,134**
(7.59% vs. prior year)

General Fund - Police Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|--|---|
| Expense Objects | | | | | | |
| Personal Services | | | | | | |
| Salaries and Wages | | | | | | |
| REGULAR SALARIES | \$1,990,935 | \$2,087,781 | \$2,767,413 | \$3,090,426 | \$345,065 | 12.5% |
| OVERTIME | \$99,957 | \$131,757 | \$69,718 | \$115,424 | \$46,599 | 66.8% |
| VACATION | \$95,325 | \$104,249 | \$116,689 | \$0 | -\$116,689 | -100% |
| HOLIDAY | \$73,914 | \$73,264 | \$96,791 | \$0 | -\$96,791 | -100% |
| Total Salaries and Wages: | \$2,260,131 | \$2,397,050 | \$3,050,612 | \$3,205,850 | \$178,183 | 5.8% |
| Benefits | | | | | | |
| GROUP INSURANCE | \$501,161 | \$451,055 | \$650,046 | \$805,064 | \$155,018 | 23.8% |
| SOCIAL SECURITY (FICA) | \$137,260 | \$140,682 | \$186,420 | \$193,760 | \$8,760 | 4.7% |
| MEDICARE | \$32,101 | \$32,901 | \$43,598 | \$46,503 | \$3,236 | 7.4% |
| RETIREMENT CONTRIBUTION | \$0 | \$0 | \$0 | \$218,885 | \$220,483 | N/A |
| PUBLIC SAFETY PENSION | \$1,700 | \$7,800 | \$10,000 | \$12,000 | \$2,000 | 20% |
| WORKERS COMPENSATION | \$0 | \$0 | \$0 | \$65,000 | \$65,000 | N/A |
| OTHER EMPLOYEE BENEFITS | \$390,562 | \$385,326 | \$375,412 | \$169,476 | -\$205,936 | -54.9% |
| HOUSING ALLOWANCE | \$0 | \$0 | \$114,000 | \$114,000 | \$0 | 0% |
| RELOCATION EXPENSE | \$0 | \$0 | \$22,500 | \$22,500 | \$0 | 0% |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|--------------------|--------------------|--------------------|--------------------|--|---|
| Total Benefits: | \$1,062,784 | \$1,017,764 | \$1,401,977 | \$1,647,188 | \$248,560 | 17.7% |
| Total Personal Services: | \$3,322,915 | \$3,414,814 | \$4,452,588 | \$4,853,038 | \$426,744 | 9.6% |
| | | | | | | |
| Purchased/Contracted Services | | | | | | |
| Purchased Professional Services | | | | | | |
| PROFESSIONAL | \$9,664 | \$13,775 | \$9,000 | \$9,800 | \$800 | 8.9% |
| PRISONER MAINTENANCE | \$0 | \$0 | \$10,000 | \$10,000 | \$0 | 0% |
| TECHNICAL | \$80,350 | \$160,022 | \$235,830 | \$232,100 | -\$3,730 | -1.6% |
| Total Purchased Professional Services: | \$90,014 | \$173,797 | \$254,830 | \$251,900 | -\$2,930 | -1.1% |
| | | | | | | |
| Property Services | | | | | | |
| CLEANING SERVICES | \$90 | \$0 | \$800 | \$800 | \$0 | 0% |
| GENERAL REPAIRS & MAINTENANCE | \$2,995 | \$3,148 | \$10,000 | \$10,000 | \$0 | 0% |
| BUILDING MAINTENANCE | \$76,200 | \$134,641 | \$0 | \$0 | \$0 | 0% |
| VEHICLE REPAIRS & MAINTENANCE | \$96,392 | \$85,367 | \$100,000 | \$100,000 | \$0 | 0% |
| EQUIPMENT REPAIRS & MAINTENANCE | \$4,141 | \$5,592 | \$5,100 | \$5,100 | \$0 | 0% |
| RENTAL OF EQUIPMENT | \$7,711 | \$9,157 | \$8,200 | \$8,820 | \$620 | 7.6% |
| Total Property Services: | \$187,529 | \$237,905 | \$124,100 | \$124,720 | \$620 | 0.5% |
| | | | | | | |
| Other | | | | | | |
| CLAIMS | \$3,112 | \$9,508 | \$10,000 | \$10,000 | \$0 | 0% |
| COMMUNICATIONS | \$31,400 | \$30,632 | \$29,500 | \$29,500 | \$0 | 0% |
| ADVERTISING | \$0 | \$0 | \$500 | \$500 | \$0 | 0% |
| PRINTING & BINDING | \$2,207 | \$1,187 | \$3,500 | \$3,500 | \$0 | 0% |
| TRAVEL | \$4,251 | \$6,800 | \$10,000 | \$10,000 | \$0 | 0% |
| DUES & FEES | \$2,310 | \$1,121 | \$3,000 | \$3,000 | \$0 | 0% |
| EDUCATION & TRAINING | \$28,524 | \$19,293 | \$20,000 | \$10,000 | -\$10,000 | -50% |
| LICENSES & FEES | \$381 | \$58 | \$500 | \$500 | \$0 | 0% |
| Total Other: | \$72,185 | \$68,599 | \$77,000 | \$67,000 | -\$10,000 | -13% |
| Total Purchased/Contracted Services: | \$349,728 | \$480,301 | \$455,930 | \$443,620 | -\$12,310 | -2.7% |
| | | | | | | |
| Supplies | | | | | | |
| GENERAL SUPPLIES | \$24,701 | \$29,678 | \$30,000 | \$30,000 | \$0 | 0% |
| ELECTRICITY | \$3,670 | \$3,652 | \$4,000 | \$4,000 | \$0 | 0% |
| GASOLINE | \$86,637 | \$132,962 | \$192,000 | \$192,000 | \$0 | 0% |
| FOOD & MEALS | \$5,132 | \$6,637 | \$10,000 | \$10,000 | \$0 | 0% |
| BOOKS & PUBLICATIONS | \$822 | \$876 | \$1,000 | \$500 | -\$500 | -50% |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|--|--------------------|--------------------|--------------------|--------------------|--|---|
| SMALL TOOLS & EQUIPMENT | \$34,846 | \$32,025 | \$10,000 | \$10,000 | \$0 | 0% |
| TECHNOLOGY EQUIPMENT | \$15,490 | \$10,420 | \$17,800 | \$21,000 | \$3,200 | 18% |
| UNIFORMS | \$31,285 | \$27,744 | \$30,000 | \$30,000 | \$0 | 0% |
| PROTECTIVE CLOTHING | \$13,575 | \$8,861 | \$10,800 | \$10,800 | \$0 | 0% |
| Total Supplies: | \$216,158 | \$252,854 | \$305,600 | \$308,300 | \$2,700 | 0.9% |
| Capital Outlays | | | | | | |
| Machinery and Equipment | | | | | | |
| MACHINERY & EQUIPMENT | \$0 | \$0 | \$20,000 | \$0 | -\$20,000 | -100% |
| Total Machinery and Equipment: | \$0 | \$0 | \$20,000 | \$0 | -\$20,000 | -100% |
| Total Capital Outlays: | \$0 | \$0 | \$20,000 | \$0 | -\$20,000 | -100% |
| Other Costs | | | | | | |
| Payments to Other Agencies | | | | | | |
| PUBLIC RELATIONS | -\$500 | \$0 | \$600 | \$600 | \$0 | 0% |
| Total Payments to Other Agencies: | -\$500 | \$0 | \$600 | \$600 | \$0 | 0% |
| Total Other Costs: | -\$500 | \$0 | \$600 | \$600 | \$0 | 0% |
| Total Expense Objects: | \$3,888,302 | \$4,147,970 | \$5,234,718 | \$5,605,558 | \$397,134 | 7.6% |



Goals & Objectives

- I. Respond to calls and work to Prevent and Deter crime
 - a. Provide officers to patrol the streets and all areas of the City of Winder 24 hours a day 7 days a week, continuous coverage
 - b. Provide quality vehicles and equipment for all officers to utilize in patrolling the city and responding to calls for assistance
 - c. Recruit and retain highly trained and motivated officers
- II. Reduce traffic accidents and help make roads safer
 - a. Patrol streets and roads in City of Winder enforcing traffic laws
 - b. Patrol streets and roads on City of Winder addressing impaired drivers and distracted drivers
 - c. Train officers in enforcement areas of speed detection, distracted drivers and impaired drivers
 - d. Provide speed detection equipment and training to a number of officers
- III. Build and maintain positive community relations with the citizens, patrons and business owners with the city of Winder.
 - a. Train officers on the importance of community oriented policing strategies
 - b. Host public events such as Public Safety Day, the Citizens police academy and the Child Safety seat program, and Shop with a Hero
 - c. Have officers participate in various community events such as reading to students at schools, visiting the local Boys and Girls club, hosting a booth at Framers Market, and
 - d. Maintain officers' presence at community events such as the Christmas parade, Spooktacular, and various concerts
- IV. Commit to training to always work to improve our knowledge and skills, maintain proficiency and strive to get better
 - a. Host training to provides for more officers to be able to attend
 - b. Hold annual in-service training
 - c. Utilize Power DMS to provide virtual training to multiple topics
 - d. Hold annual firearms training
 - e. Send officers to specialty training courses as practical

Key Performance Indicators

| Workload Measures: | FY 24 Forecasted | FY23 | FY22 | FY21 | FY 20 |
|---|-------------------------|-------------|---------------|-------------|--------------|
| Positions: | | | | | |
| | 45 | 45 | 45 | 45 | 45 |
| Number of calls for service | 16500 | 16135 | 17564 | 16094 | 15925 |
| Annual Training hours | \$8,000 | 8438 | 7994 | 6442 | 5566 |
| Citizen complaints against officers | 3 | 3 | 2 | 1 | 2 |
| Yearly in-service training opportunities conducted | 1 | 1 | 1 | 1 | 1 |
| Annual firearms training opportunities conducted | 2 | 2 | 1 | 1 | 1 |
| | | | | | |
| Reports: | | | | | |
| Open records requests completed | 1800 | 1824 | 1800 | 1700 | 1700 |
| Report requests fulfilled (DA, Prosecutor) | 250 | 205 | 219 | 281 | 465 |
| GCIC criminal histories run | 1650 | 1304 | 1645 | 1862 | 1793 |
| Expungements processed | 0 | 0 | 0 | 0 | 0 |
| | | | | | |
| Service: | | | | | |
| Cases assigned | 350 | 239 | 367 | 552 | 543 |
| Calls for service | 16500 | 16135 | 17564 | 16094 | 15925 |
| Traffic accidents | 620 | 630 | 618 | 650 | 613 |
| Traffic related injuries | 190 | 185 | 211 | 182 | 203 |
| Traffic citations | 2500 | 2771 | 1869 | 1848 | 1927 |
| Criminal cases closed | 330 | 306 | 334 | 517 | 472 |
| Traffic fatalities | 0 | 2 | 3 | 0 | 0 |
| Traffic related injuries | 190 | 185 | 211 | 182 | 203 |
| Productivity Measures: | | | | | |
| Maintain Georgia Certification Standards (onsite) | | Yes | Audit 10/2022 | Yes | Yes |
| Total clearance of assigned cases | 330 | 306 | 334 | 517 | 472 |
| Percent of cases cleared by arrest | 40% | 29% | 40% | 42% | 48% |
| Percent of cases unfounded | 0 | 0.00% | 0.25% | 0.41% | 0.81% |
| Percent of open records requests fulfilled within 3 business days | 100% | 100% | 100% | 100% | 100% |
| Percent of officers with Associates degree of higher | 20% | 21% | 20% | 11% | 11% |
| Percent of officers with Bachelors degree of higher | 20% | 20% | 24% | 22% | 11% |
| Percent of officers with Masters degree or higher | 4% | 6% | 6% | 2% | 0% |
| GCIC audit passed (every 3 years) | | Yes | | Yes | Yes |

Fire (General Fund)

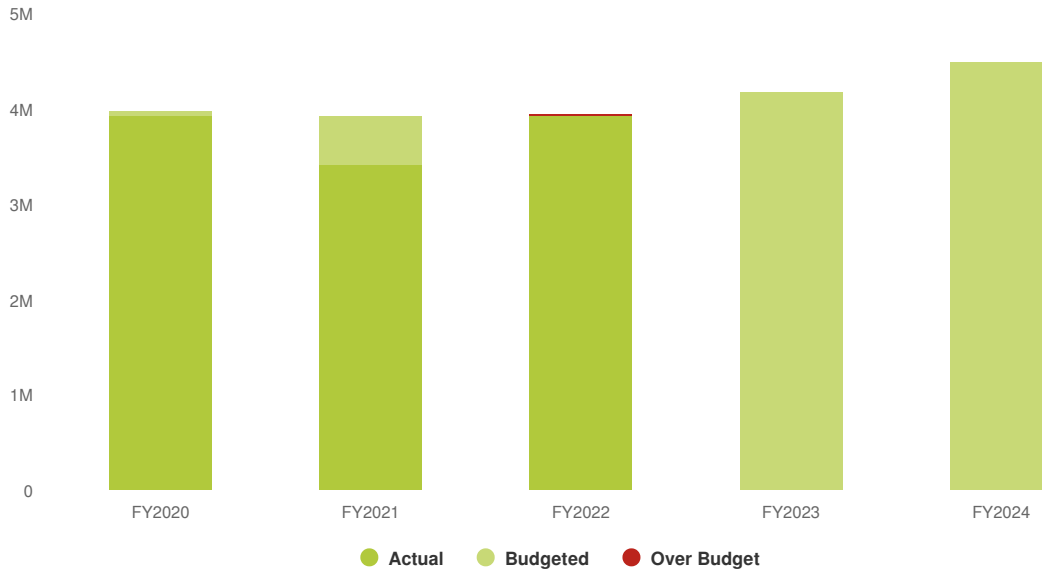
Statement of Purpose

To constantly provide a superior level of fire prevention, fire safety education, fire suppression, rescue and customer service to our citizens and business community.

Expenditures Summary

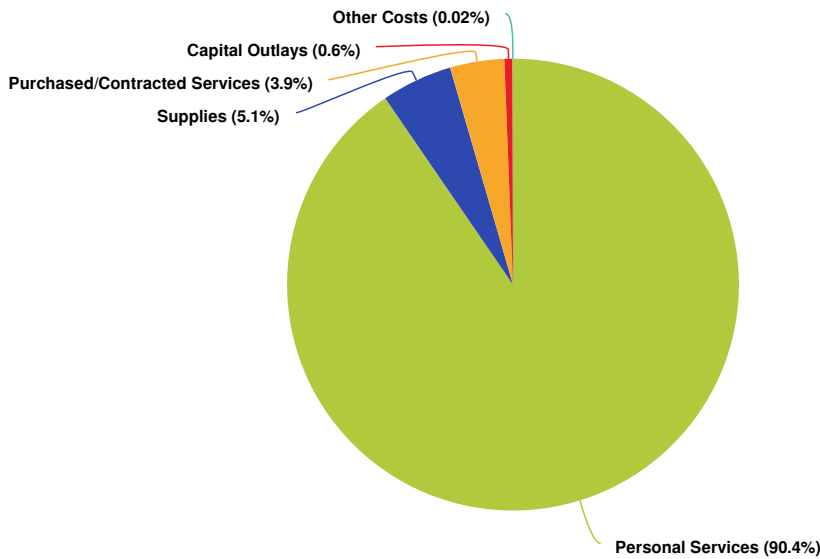
\$4,502,859 **\$327,764**
(7.85% vs. prior year)

General Fund - Fire Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|--|---|
| Expense Objects | | | | | | |
| Personal Services | | | | | | |
| Salaries and Wages | | | | | | |
| REGULAR SALARIES | \$1,535,863 | \$1,878,023 | \$2,112,434 | \$2,440,879 | \$337,652 | 16% |
| TEMPORARY EMPLOYEES | \$57,498 | \$42,354 | \$0 | \$0 | \$0 | 0% |
| OVERTIME | \$98,399 | \$120,315 | \$217,403 | \$172,628 | -\$43,979 | -20.2% |
| VACATION | \$108,191 | \$132,180 | \$134,195 | \$0 | -\$134,195 | -100% |
| HOLIDAY | \$70,449 | \$80,863 | \$71,901 | \$0 | -\$71,901 | -100% |
| Total Salaries and Wages: | \$1,870,400 | \$2,253,735 | \$2,535,933 | \$2,613,507 | \$87,577 | 3.5% |
| Benefits | | | | | | |
| GROUP INSURANCE | \$501,774 | \$549,906 | \$548,919 | \$784,544 | \$235,625 | 42.9% |
| SOCIAL SECURITY (FICA) | \$110,740 | \$128,074 | \$153,454 | \$162,052 | \$9,227 | 6% |
| MEDICARE | \$25,899 | \$29,953 | \$35,888 | \$37,917 | \$2,173 | 6.1% |
| RETIREMENT CONTRIBUTION | \$0 | \$0 | \$0 | \$200,932 | \$201,892 | N/A |
| PUBLIC SAFETY PENSION | \$0 | \$10,200 | \$11,000 | \$10,500 | -\$500 | -4.5% |
| WORKERS COMPENSATION | \$0 | \$0 | \$0 | \$42,000 | \$42,000 | N/A |
| OTHER EMPLOYEE BENEFITS | \$436,217 | \$494,979 | \$482,401 | \$215,045 | -\$273,665 | -56.7% |
| Total Benefits: | \$1,074,631 | \$1,213,111 | \$1,231,662 | \$1,452,990 | \$216,752 | 17.6% |



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|--------------------|--------------------|--------------------|--------------------|--|---|
| Total Personal Services: | \$2,945,031 | \$3,466,846 | \$3,767,595 | \$4,066,497 | \$304,329 | 8.1% |
| Purchased/Contracted Services | | | | | | |
| Purchased Professional Services | | | | | | |
| PROFESSIONAL | \$6,749 | \$1,375 | \$1,100 | \$1,925 | \$825 | 75% |
| TECHNICAL | \$0 | \$95 | \$36,000 | \$32,000 | -\$4,000 | -11.1% |
| Total Purchased Professional Services: | \$6,749 | \$1,470 | \$37,100 | \$33,925 | -\$3,175 | -8.6% |
| Property Services | | | | | | |
| GENERAL REPAIRS & MAINTENANCE | \$136 | \$1,299 | \$25,500 | \$2,000 | -\$23,500 | -92.2% |
| BUILDING MAINTENANCE | \$208,161 | \$200,591 | \$0 | \$2,000 | \$2,000 | N/A |
| VEHICLE REPAIRS & MAINTENANCE | \$29,290 | \$20,022 | \$35,000 | \$35,000 | \$0 | 0% |
| EQUIPMENT REPAIRS & MAINTENANCE | \$7,276 | \$8,125 | \$9,600 | \$13,500 | \$3,900 | 40.6% |
| RENTAL OF EQUIPMENT | \$3,320 | \$3,967 | \$5,000 | \$5,000 | \$0 | 0% |
| Total Property Services: | \$248,183 | \$234,004 | \$75,100 | \$57,500 | -\$17,600 | -23.4% |
| Other | | | | | | |
| COMMUNICATIONS | \$10,253 | \$16,807 | \$16,400 | \$38,000 | \$21,600 | 131.7% |
| PRINTING & BINDING | \$0 | \$0 | \$300 | \$300 | \$0 | 0% |
| TRAVEL | \$4,173 | \$5,863 | \$5,900 | \$8,050 | \$2,150 | 36.4% |
| DUES & FEES | \$504 | \$300 | \$1,700 | \$1,500 | -\$200 | -11.8% |
| EDUCATION & TRAINING | \$12,103 | \$22,356 | \$30,000 | \$35,200 | \$5,200 | 17.3% |
| Total Other: | \$27,033 | \$45,327 | \$54,300 | \$83,050 | \$28,750 | 52.9% |
| Total Purchased/Contracted Services: | \$281,964 | \$280,801 | \$166,500 | \$174,475 | \$7,975 | 4.8% |
| Supplies | | | | | | |
| GENERAL SUPPLIES | \$16,343 | \$22,402 | \$20,000 | \$22,000 | \$2,000 | 10% |
| WATER / SEWAGE | \$0 | \$0 | \$27,000 | \$0 | -\$27,000 | -100% |
| ELECTRICITY | \$0 | \$0 | \$31,000 | \$0 | -\$31,000 | -100% |
| GASOLINE | \$14,508 | \$23,345 | \$40,000 | \$40,000 | \$0 | 0% |
| FOOD & MEALS | \$3,851 | \$6,277 | \$8,000 | \$8,500 | \$500 | 6.3% |
| BOOKS & PUBLICATIONS | \$1,234 | \$461 | \$4,400 | \$4,400 | \$0 | 0% |
| SMALL TOOLS & EQUIPMENT | \$29,990 | \$19,910 | \$30,700 | \$62,075 | \$31,375 | 102.2% |
| TECHNOLOGY EQUIPMENT | \$2,022 | \$5,503 | \$9,800 | \$12,000 | \$2,200 | 22.4% |
| OTHER SUPPLIES | \$8,347 | \$12,781 | \$15,000 | \$16,500 | \$1,500 | 10% |
| UNIFORMS | \$12,718 | \$25,917 | \$30,000 | \$35,000 | \$5,000 | 16.7% |
| PROTECTIVE CLOTHING | \$14,698 | \$19,276 | \$25,100 | \$28,600 | \$3,500 | 13.9% |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|--|--------------------|--------------------|--------------------|--------------------|--|---|
| Total Supplies: | \$103,710 | \$135,872 | \$241,000 | \$229,075 | -\$11,925 | -4.9% |
| Capital Outlays | | | | | | |
| Machinery and Equipment | | | | | | |
| MACHINERY & EQUIPMENT | \$19,820 | \$0 | \$0 | \$26,385 | \$26,385 | N/A |
| Total Machinery and Equipment: | \$19,820 | \$0 | \$0 | \$26,385 | \$26,385 | N/A |
| Total Capital Outlays: | \$19,820 | \$0 | \$0 | \$26,385 | \$26,385 | N/A |
| Other Costs | | | | | | |
| Payments to Other Agencies | | | | | | |
| PUBLIC RELATIONS | \$552 | \$680 | \$0 | \$1,000 | \$1,000 | N/A |
| Total Payments to Other Agencies: | \$552 | \$680 | \$0 | \$1,000 | \$1,000 | N/A |
| Total Other Costs: | \$552 | \$680 | \$0 | \$1,000 | \$1,000 | N/A |
| Debt Service | | | | | | |
| Principal | | | | | | |
| PRINCIPAL | \$0 | -\$610 | \$0 | \$0 | \$0 | 0% |
| CAPITAL LEASE | \$51,092 | \$57,781 | \$0 | \$0 | \$0 | 0% |
| Total Principal: | \$51,092 | \$57,171 | \$0 | \$0 | \$0 | 0% |
| Interest | | | | | | |
| INTEREST | \$5,159 | \$3,768 | \$0 | \$0 | \$0 | 0% |
| Total Interest: | \$5,159 | \$3,768 | \$0 | \$0 | \$0 | 0% |
| Total Debt Service: | \$56,252 | \$60,939 | \$0 | \$0 | \$0 | 0% |
| Total Expense Objects: | \$3,407,329 | \$3,945,139 | \$4,175,095 | \$4,497,432 | \$327,764 | 7.9% |

Goals & Objectives

1. Help maintain ISO 2 Rating through inspections and increase pre-planning of city buildings.
2. Continue to provide a high level of service for our citizens and businesses
3. Continue to provide efficient and timely turn around for inspections and plan review on the local and state level.
4. Continue to increase Fire Prevention/Safety Education.
5. Begin a replacement schedule for vehicles in the Fire Marshal's Office.

Key Performance Indicators

| Workload Measures: | | FY 24 | | | |
|-------------------------------|--|------------|-------|-------|-------|
| | | Forecasted | FY23 | FY22 | FY 21 |
| | Number of structure fires | 35 | 32 | 25 | 38 |
| | Number of vehicle fires | 15 | 12 | 11 | 14 |
| | Number of other fires | 18 | 15 | 7 | 13 |
| | Number of rescue calls - emergency medical treatment | 1750 | 1662 | 1773 | 1934 |
| | Number of rescue calls - all others | 325 | 319 | 250 | 210 |
| | Number of hazardous condition call | 80 | 73 | 78 | 78 |
| | Number of service calls | 125 | 120 | 105 | 96 |
| | Number of good intent calls | N/A | N/A | N/A | N/A |
| | Number of special incident calls | N/A | N/A | N/A | N/A |
| | Number of unknown incident calls | N/A | N/A | N/A | N/A |
| | Number of false calls - malicious | N/A | N/A | N/A | N/A |
| | Number of false calls - other | 80 | 77 | 51 | 25 |
| | Total number of false calls | 80 | 77 | 51 | 25 |
| | Number of car seats fit-checked by firefighters | N/A | N/A | N/A | N/A |
| | Number of field inspections | 1200 | 1000 | 965 | 574 |
| | Average training hours per Firefighter | 305 | 285 | 282 | 258 |
| | Total training hours received | 11000 | 10500 | 10436 | 9553 |
| | Training hours received in-house per Firefighter | 160 | 160 | 160 | 160 |
| | Total Call Volume for 2022 | 2650 | 2540 | 2487 | 2599 |
| Productivity Measures: | Average response time | 5:15 | 5:15 | 5:04 | 4:34 |
| | ISO Rating | 2 | 2 | 2 | 2 |

Public Works (General Fund)

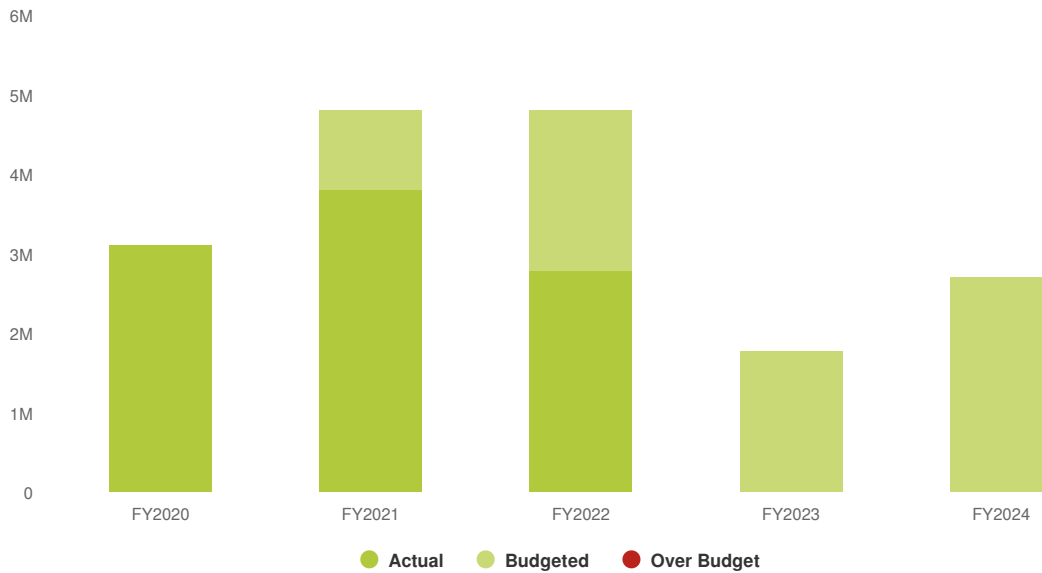
Statement of Purpose

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.

Expenditures Summary

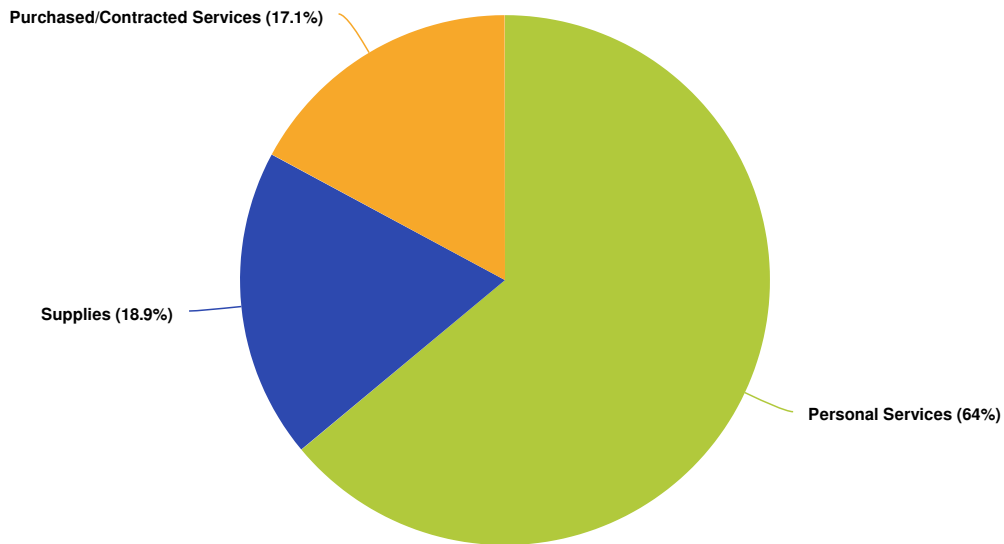
\$2,721,868 **\$926,929**
(51.64% vs. prior year)

General Fund - Public Works Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|--------------------------------------|---------------|---------------|-----------------|--------------------|--|---|
| Expense Objects | | | | | | |
| Personal Services | | | | | | |
| Salaries and Wages | | | | | | |
| REGULAR SALARIES | \$0 | \$0 | \$34,132 | \$913,175 | \$878,493 | 2,573.8% |
| OVERTIME | \$0 | \$0 | \$0 | \$45,000 | \$45,000 | N/A |
| VACATION | \$0 | \$0 | \$730 | \$0 | -\$730 | -100% |
| HOLIDAY | \$0 | \$0 | \$2,502 | \$0 | -\$2,502 | -100% |
| Total Salaries and Wages: | \$0 | \$0 | \$37,364 | \$958,175 | \$920,261 | 2,463% |
| Benefits | | | | | | |
| GROUP INSURANCE | \$0 | \$0 | \$11,209 | \$566,272 | \$555,063 | 4,951.8% |
| SOCIAL SECURITY (FICA) | \$0 | \$0 | \$2,241 | \$56,630 | \$54,355 | 2,425.8% |
| MEDICARE | \$0 | \$0 | \$524 | \$13,249 | \$12,717 | 2,426.8% |
| RETIREMENT CONTRIBUTION | \$0 | \$0 | \$0 | \$57,046 | \$57,013 | N/A |
| WORKERS COMPENSATION | \$0 | \$0 | \$0 | \$85,000 | \$85,000 | N/A |
| OTHER EMPLOYEE BENEFITS | \$0 | \$0 | \$1,411 | \$5,121 | \$3,710 | 262.9% |
| Total Benefits: | \$0 | \$0 | \$15,385 | \$783,318 | \$767,858 | 4,990.9% |
| Total Personal Services: | \$0 | \$0 | \$52,749 | \$1,741,493 | \$1,688,119 | 3,200.3% |
| Purchased/Contracted Services | | | | | | |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|--------------------|--------------------|--------------------|------------------|--|---|
| Purchased Professional Services | | | | | | |
| PROFESSIONAL | \$1,569,051 | \$1,859,847 | \$806,260 | \$300,000 | -\$506,260 | -62.8% |
| TECHNICAL | \$1,500 | \$1,500 | \$1,500 | \$2,500 | \$1,000 | 66.7% |
| Total Purchased Professional Services: | \$1,570,551 | \$1,861,347 | \$807,760 | \$302,500 | -\$505,260 | -62.6% |
| | | | | | | |
| Property Services | | | | | | |
| LANDFILL FEES | \$645 | \$1,050 | \$6,600 | \$10,000 | \$3,400 | 51.5% |
| GENERAL REPAIRS & MAINTENANCE | \$56,216 | \$61,917 | \$81,990 | \$7,000 | -\$74,990 | -91.5% |
| INFRASTRUCTURE REPAIRS & MAINTENANCE | \$174,180 | \$198,109 | \$173,640 | \$30,000 | -\$143,640 | -82.7% |
| BUILDING MAINTENANCE | \$10,574 | \$14,140 | \$10,000 | \$10,000 | \$0 | 0% |
| VEHICLE REPAIRS & MAINTENANCE | \$100,071 | \$103,764 | \$56,000 | \$55,000 | -\$1,000 | -1.8% |
| EQUIPMENT REPAIRS & MAINTENANCE | \$40,344 | \$39,864 | \$74,000 | \$30,000 | -\$44,000 | -59.5% |
| RENTAL OF EQUIPMENT | \$91,920 | \$40,248 | \$11,000 | \$12,000 | \$1,000 | 9.1% |
| Total Property Services: | \$473,950 | \$459,092 | \$413,230 | \$154,000 | -\$259,230 | -62.7% |
| | | | | | | |
| Other | | | | | | |
| CLAIMS | \$0 | \$5,000 | \$0 | \$0 | \$0 | 0% |
| COMMUNICATIONS | \$4,836 | \$4,151 | \$0 | \$5,000 | \$5,000 | N/A |
| ADVERTISING | \$504 | \$0 | \$0 | \$0 | \$0 | 0% |
| DUES & FEES | \$824 | \$24,721 | \$0 | \$5,000 | \$5,000 | N/A |
| LICENSES & FEES | \$3 | \$331 | \$0 | \$0 | \$0 | 0% |
| Total Other: | \$6,167 | \$34,202 | \$0 | \$10,000 | \$10,000 | N/A |
| Total Purchased/Contracted Services: | \$2,050,668 | \$2,354,641 | \$1,220,990 | \$466,500 | -\$754,490 | -61.8% |
| | | | | | | |
| Supplies | | | | | | |
| GENERAL SUPPLIES | \$12,690 | \$9,710 | \$70,500 | \$30,000 | -\$40,500 | -57.4% |
| WATER / SEWAGE | \$15,502 | \$14,489 | \$10,200 | \$10,000 | -\$200 | -2% |
| ELECTRICITY | \$14,614 | \$25,946 | \$1,500 | \$2,000 | \$500 | 33.3% |
| STREETLIGHT ELECTRICITY | \$345,253 | \$350,851 | \$325,000 | \$325,000 | \$0 | 0% |
| GASOLINE | \$2,887 | -\$6,077 | \$0 | \$40,000 | \$40,000 | N/A |
| FOOD & MEALS | \$118 | \$322 | \$0 | \$5,000 | \$5,000 | N/A |
| SMALL TOOLS & EQUIPMENT | \$13,074 | \$13,453 | \$20,300 | \$64,000 | \$43,700 | 215.3% |
| TECHNOLOGY EQUIPMENT | \$634 | \$0 | \$0 | \$23,500 | \$23,500 | N/A |
| UNIFORMS | \$0 | \$0 | \$0 | \$15,000 | \$15,000 | N/A |
| UTILITY SUPPLIES (PIPE, ETC) | \$2,830 | \$0 | \$0 | \$0 | \$0 | 0% |
| Total Supplies: | \$407,601 | \$408,695 | \$427,500 | \$514,500 | \$87,000 | 20.4% |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--|---|
| Capital Outlays | | | | | | |
| Property | | | | | | |
| INFRASTRUCTURE | \$1,338,433 | \$23,590 | \$0 | \$0 | \$0 | 0% |
| Total Property: | \$1,338,433 | \$23,590 | \$0 | \$0 | \$0 | 0% |
| | | | | | | |
| Machinery and Equipment | | | | | | |
| MACHINERY & EQUIPMENT | \$12,077 | \$0 | \$0 | \$0 | \$0 | 0% |
| Total Machinery and Equipment: | \$12,077 | \$0 | \$0 | \$0 | \$0 | 0% |
| Total Capital Outlays: | \$1,350,510 | \$23,590 | \$0 | \$0 | \$0 | 0% |
| | | | | | | |
| Total Expense Objects: | \$3,808,779 | \$2,786,926 | \$1,701,239 | \$2,722,493 | \$1,020,629 | 60% |

Goals & 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

Key Performance Indicators

| Workload Measures | FY 24 Forecasted | FY 2023 | FY22 |
|---|------------------|-----------------|------|
| Number of buildings maintained | 30 | 30 | * |
| Number of parks maintained | 7 | 8 | * |
| Number of street miles maintained | 200 | 315 | * |
| Number of work orders completed | 5200 | 5631 | * |
| Number of times parks are mowed during the growing season | 43 | 43 | * |
| Number of work orders completed on playground equipment | 60 | 33 | * |
| Number of work orders completed on City buildings | 1000 | 594 | * |
| Hours of litter pick-up services provided | 500 | * | * |
| Number of streetlights maintained | 110 | 110 | * |
| Street repair work orders completed | 500 | 486 | * |
| Pothole repair work orders completed | 1500 | 486 | * |
| Number of damaged or missing street signs replaced | 1500 | 37 | * |
| Number of special events requiring special detail services | 20 | 13 | * |
| Tons of leaves collected during street sweeping | 150 | 114 | * |
| Total tons of glass recycled | N/A | N/A | N/A |
| Burials at ____ Cemetery | 25 | 25 | * |
| Signalized intersections maintained | 0 | 0 | * |
| Number of intersections upgraded | 0 | 0 | * |
| Linear feet of sidewalks repaired or replaced | 1000 | | * |
| | | | |
| Productivity Measures | FY 2024 | YTD 2023 | |
| Percentage of work orders completed in 30 days | 75 | 80% | * |
| Work orders completed per FTE | 260 | | * |
| Percent of potholes repaired within 30 days of receipt | 100 | 100% | * |
| Percent of damaged or missing low-priority signs corrected within 10 workdays | 100 | | |
| Average number of days to complete sidewalk work order | 10 | 10 | * |
| Average number of days to complete pothole work order | 1 | 1 | * |
| Average number of days to complete curb and gutter work order | 10 | 10 | * |
| Average number of days to complete ROW, mowing, limb work order | 7 | 10 | * |
| Average number of days to complete sink hole work order | 15 | N/A | * |
| Average number of days to complete sign replacement/upgrade work order | 7 | 10 | * |
| Average number of days to complete signal light maintenance work order | N/A | N/A | * |
| Average number of days to complete striping work order | 45 | N/A | * |
| Average number of days to complete facilities work order | 5 | 5 | * |
| Number of vehicles maintained | 27 | 23 | * |
| Number of vehicle-related accidents | N/A | N/A | * |
| *Data not available until FY 2023; established in-house department. | | | |

Parks (General Fund)

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.

These services are provided by the Public Works Department in FY24.

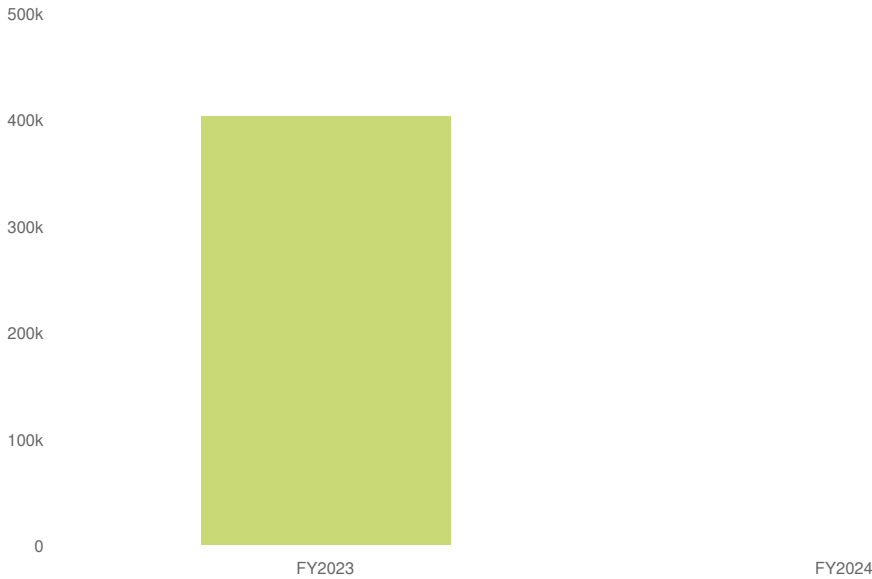
Goals & Objectives

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.

Expenditures Summary

\$0 **-\$404,170**
 (-100.00% vs. prior year)

General Fund - Parks Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

| Name | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|--|----------------|-----------------|--|---|
| Expense Objects | | | | |
| Purchased/Contracted Services | | | | |
| Purchased Professional Services | | | | |
| PROFESSIONAL | \$386,920 | \$0 | -\$386,920 | -100% |

| Name | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|------------------|-----------------|--|---|
| Total Purchased Professional Services: | \$386,920 | \$0 | -\$386,920 | -100% |
| | | | | |
| Property Services | | | | |
| GENERAL REPAIRS & MAINTENANCE | \$17,250 | \$0 | -\$17,250 | -100% |
| Total Property Services: | \$17,250 | \$0 | -\$17,250 | -100% |
| Total Purchased/Contracted Services: | \$404,170 | \$0 | -\$404,170 | -100% |
| Total Expense Objects: | \$404,170 | \$0 | -\$404,170 | -100% |

Planning and Development (General Fund)

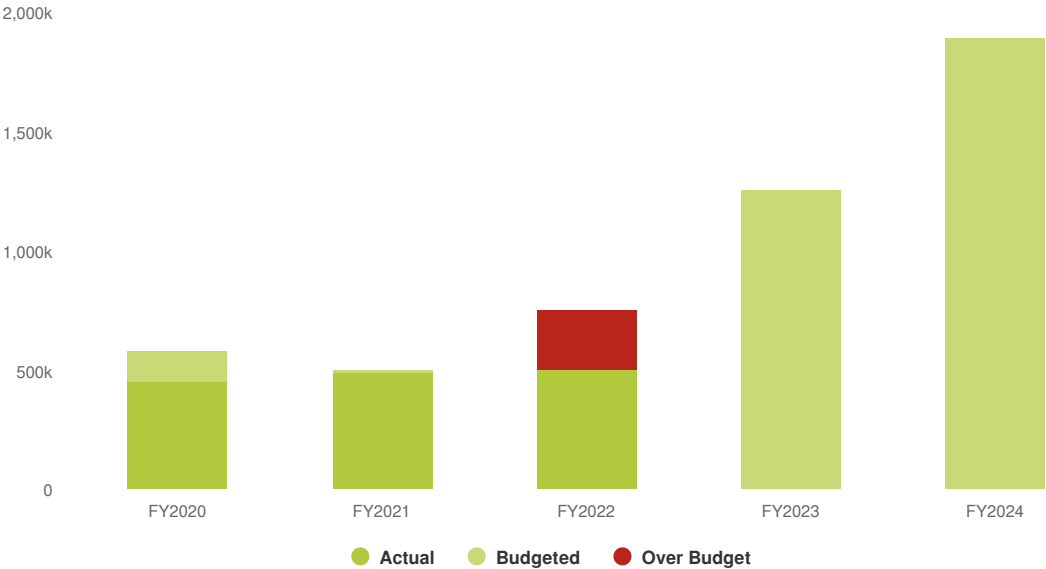
Statement of Purpose

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.

Expenditures Summary

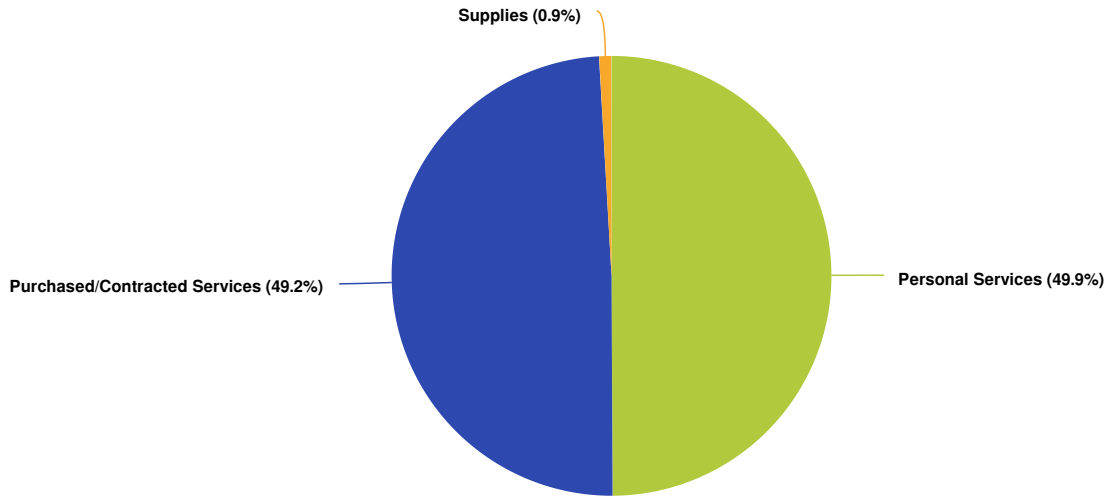
\$1,895,434 **\$637,241**
(50.65% vs. prior year)

General Fund - Planning and Development Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|--------------------------------------|------------------|------------------|------------------|------------------|--|---|
| Expense Objects | | | | | | |
| Personal Services | | | | | | |
| Salaries and Wages | | | | | | |
| REGULAR SALARIES | \$99,423 | \$108,396 | \$411,929 | \$647,592 | \$238,723 | 58% |
| OVERTIME | \$3,544 | \$7,495 | \$7,744 | \$16,862 | \$9,212 | 119% |
| VACATION | \$17,373 | \$6,008 | \$10,638 | \$0 | -\$10,638 | -100% |
| HOLIDAY | \$3,374 | \$3,523 | \$16,592 | \$0 | -\$16,592 | -100% |
| Total Salaries and Wages: | \$123,714 | \$125,423 | \$446,903 | \$664,454 | \$220,705 | 49.4% |
| Benefits | | | | | | |
| GROUP INSURANCE | \$12,604 | \$28,443 | \$133,495 | \$190,844 | \$57,349 | 43% |
| SOCIAL SECURITY (FICA) | \$8,168 | \$7,104 | \$26,765 | \$36,321 | \$9,751 | 36.4% |
| MEDICARE | \$1,910 | \$1,662 | \$6,259 | \$8,498 | \$2,283 | 36.5% |
| RETIREMENT CONTRIBUTION | \$0 | \$0 | \$0 | \$40,096 | \$40,279 | N/A |
| OTHER EMPLOYEE BENEFITS | \$10,799 | \$13,314 | \$19,621 | \$2,495 | -\$17,126 | -87.3% |
| Total Benefits: | \$33,482 | \$50,523 | \$186,140 | \$278,254 | \$92,536 | 49.7% |
| Total Personal Services: | \$157,196 | \$175,946 | \$633,043 | \$942,708 | \$313,241 | 49.5% |
| Purchased/Contracted Services | | | | | | |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|------------------|------------------|------------------|------------------|--|---|
| Purchased Professional Services | | | | | | |
| PROFESSIONAL | \$242,886 | \$506,435 | \$720,000 | \$869,000 | \$149,000 | 20.7% |
| TECHNICAL | \$0 | \$35,215 | \$125,000 | \$34,050 | -\$90,950 | -72.8% |
| Total Purchased Professional Services: | \$242,886 | \$541,650 | \$845,000 | \$903,050 | \$58,050 | 6.9% |
| | | | | | | |
| Property Services | | | | | | |
| CLEANING SERVICES | \$339 | \$120 | \$0 | \$0 | \$0 | 0% |
| GENERAL REPAIRS & MAINTENANCE | \$0 | \$126 | \$4,200 | \$0 | -\$4,200 | -100% |
| BUILDING MAINTENANCE | \$7,110 | \$4,303 | \$0 | \$0 | \$0 | 0% |
| VEHICLE REPAIRS & MAINTENANCE | \$231 | \$0 | \$0 | \$0 | \$0 | 0% |
| EQUIPMENT REPAIRS & MAINTENANCE | \$225 | \$68 | \$1,000 | \$0 | -\$1,000 | -100% |
| RENTAL OF EQUIPMENT | \$3,071 | \$0 | \$1,500 | \$0 | -\$1,500 | -100% |
| Total Property Services: | \$10,976 | \$4,617 | \$6,700 | \$0 | -\$6,700 | -100% |
| | | | | | | |
| Other | | | | | | |
| COMMUNICATIONS | \$1,012 | \$321 | \$500 | \$10,000 | \$9,500 | 1,900% |
| ADVERTISING | \$4,968 | \$2,772 | \$2,500 | \$5,000 | \$2,500 | 100% |
| PRINTING & BINDING | \$194 | \$276 | \$750 | \$2,500 | \$1,750 | 233.3% |
| TRAVEL | \$616 | \$1,600 | \$3,000 | \$3,200 | \$200 | 6.7% |
| DUES & FEES | \$44 | \$0 | \$500 | \$1,000 | \$500 | 100% |
| EDUCATION & TRAINING | \$40 | \$11,345 | \$4,200 | \$7,500 | \$3,300 | 78.6% |
| Total Other: | \$6,874 | \$16,314 | \$11,450 | \$29,200 | \$17,750 | 155% |
| Total Purchased/Contracted Services: | \$260,736 | \$562,580 | \$863,150 | \$932,250 | \$69,100 | 8% |
| | | | | | | |
| Supplies | | | | | | |
| GENERAL SUPPLIES | \$3,586 | \$3,528 | \$4,000 | \$4,000 | \$0 | 0% |
| GASOLINE | \$125 | \$0 | \$0 | \$0 | \$0 | 0% |
| FOOD & MEALS | \$698 | \$2,040 | \$2,500 | \$2,500 | \$0 | 0% |
| BOOKS & PUBLICATIONS | \$0 | \$0 | \$0 | \$500 | \$500 | N/A |
| SMALL TOOLS & EQUIPMENT | \$666 | \$0 | \$500 | \$500 | \$0 | 0% |
| TECHNOLOGY EQUIPMENT | \$954 | \$11,521 | \$4,500 | \$8,000 | \$3,500 | 77.8% |
| OTHER SUPPLIES | \$2,072 | \$0 | \$0 | \$0 | \$0 | 0% |
| UNIFORMS | \$0 | \$0 | \$500 | \$1,400 | \$900 | 180% |
| Total Supplies: | \$8,100 | \$17,089 | \$12,000 | \$16,900 | \$4,900 | 40.8% |
| | | | | | | |
| Other Costs | | | | | | |
| Payments to Other Agencies | | | | | | |
| PUBLIC RELATIONS | \$66,000 | \$0 | \$0 | \$0 | \$0 | 0% |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|--|---------------|---------------|----------------|-----------------|--|---|
| Total Payments to Other Agencies: | \$66,000 | \$0 | \$0 | \$0 | \$0 | 0% |
| Total Other Costs: | \$66,000 | \$0 | \$0 | \$0 | \$0 | 0% |
| Total Expense Objects: | \$492,032 | \$755,615 | \$1,508,193 | \$1,891,858 | \$387,241 | 25.7% |

Goals & Objectives

- o 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.
- o To lead the City's Development Team.
- o 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.
- o Complete the Comprehensive Zoning Plan Update and Zoning Ordinance revisions.
- o Reorganize and update the department's website.

Key Performance Indicators

| Planning & Development | | Forecasted FY 24 | FY 23 | FY22 | FY 21 | FY20 |
|------------------------|-----------------------|------------------|-------|------|-------|------|
| | Permits Issued | 530 | 402 | 663 | 960 | 131 |
| | Inspections Completed | 3100 | 3231 | 3032 | 856 | 186 |



Code Enforcement (General Fund)

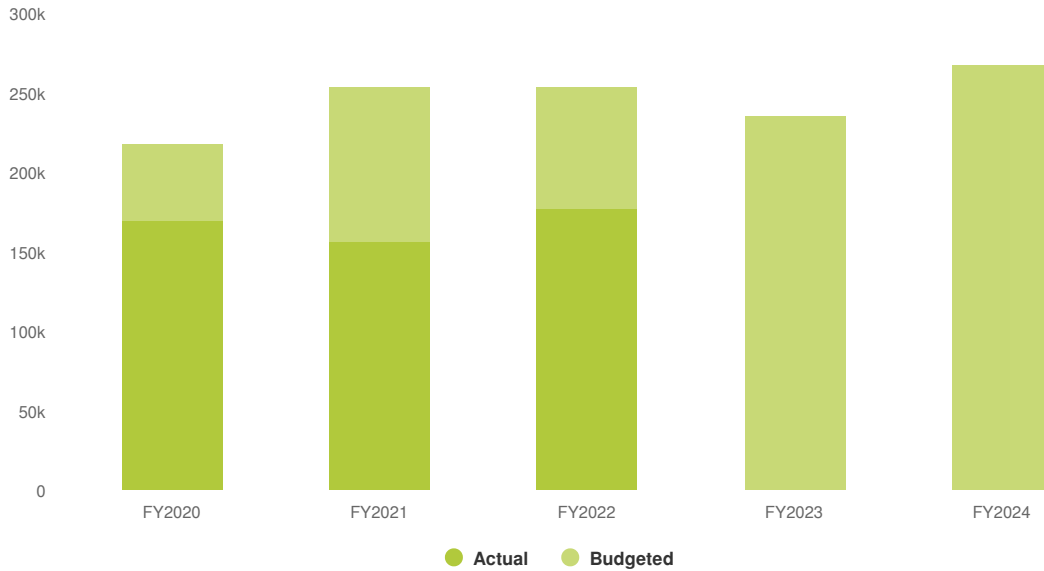
Statement of Purpose

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.

Expenditures Summary

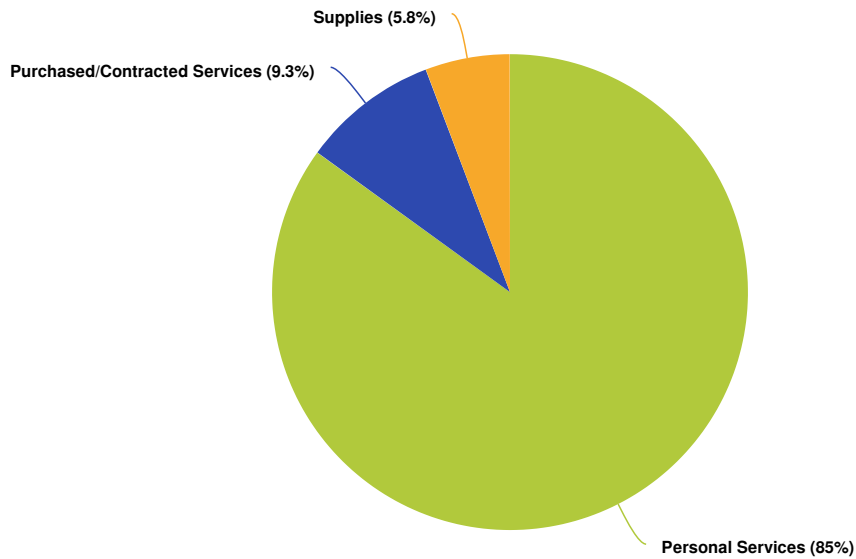
\$267,637 **\$32,054**
(13.61% vs. prior year)

General Fund - Code Enforcement Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|----------------------------------|------------------|------------------|------------------|------------------|--|---|
| Expense Objects | | | | | | |
| Personal Services | | | | | | |
| Salaries and Wages | | | | | | |
| REGULAR SALARIES | \$88,135 | \$97,699 | \$125,519 | \$148,394 | \$23,816 | 19% |
| OVERTIME | \$1,665 | \$1,133 | \$3,752 | \$7,158 | \$3,460 | 92.2% |
| VACATION | \$5,930 | \$3,884 | \$4,467 | \$0 | -\$4,467 | -100% |
| HOLIDAY | \$4,088 | \$4,603 | \$4,503 | \$0 | -\$4,503 | -100% |
| Total Salaries and Wages: | \$99,818 | \$107,319 | \$138,241 | \$155,552 | \$18,305 | 13.2% |
| Benefits | | | | | | |
| GROUP INSURANCE | \$31,874 | \$31,304 | \$42,865 | \$48,731 | \$5,866 | 13.7% |
| SOCIAL SECURITY (FICA) | \$5,846 | \$5,879 | \$8,298 | \$9,645 | \$1,409 | 17% |
| MEDICARE | \$1,367 | \$1,375 | \$1,941 | \$2,257 | \$330 | 17% |
| RETIREMENT CONTRIBUTION | \$0 | \$0 | \$0 | \$9,335 | \$9,394 | N/A |
| PUBLIC SAFETY PENSION | \$0 | \$125 | \$0 | \$0 | \$0 | 0% |
| OTHER EMPLOYEE BENEFITS | \$7,902 | \$11,629 | \$9,789 | \$788 | -\$9,001 | -91.9% |
| Total Benefits: | \$46,988 | \$50,311 | \$62,892 | \$70,756 | \$7,999 | 12.7% |
| Total Personal Services: | \$146,807 | \$157,630 | \$201,133 | \$226,308 | \$26,304 | 13.1% |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|------------------|------------------|------------------|------------------|--|---|
| Purchased/Contracted Services | | | | | | |
| Purchased Professional Services | | | | | | |
| PROFESSIONAL | \$798 | \$0 | \$0 | \$0 | \$0 | 0% |
| Total Purchased Professional Services: | \$798 | \$0 | \$0 | \$0 | \$0 | 0% |
| | | | | | | |
| Property Services | | | | | | |
| VEHICLE REPAIRS & MAINTENANCE | \$3,647 | \$3,250 | \$5,000 | \$7,500 | \$2,500 | 50% |
| EQUIPMENT REPAIRS & MAINTENANCE | \$0 | \$255 | \$500 | \$500 | \$0 | 0% |
| Total Property Services: | \$3,647 | \$3,504 | \$5,500 | \$8,000 | \$2,500 | 45.5% |
| | | | | | | |
| Other | | | | | | |
| COMMUNICATIONS | \$182 | \$5,101 | \$2,600 | \$5,000 | \$2,400 | 92.3% |
| PRINTING & BINDING | \$315 | \$303 | \$2,000 | \$3,000 | \$1,000 | 50% |
| TRAVEL | \$2,669 | \$2,184 | \$3,600 | \$3,500 | -\$100 | -2.8% |
| DUES & FEES | \$124 | \$0 | \$300 | \$300 | \$0 | 0% |
| EDUCATION & TRAINING | \$2,190 | \$2,998 | \$5,000 | \$5,000 | \$0 | 0% |
| Total Other: | \$5,480 | \$10,586 | \$13,500 | \$16,800 | \$3,300 | 24.4% |
| Total Purchased/Contracted Services: | \$9,924 | \$14,090 | \$19,000 | \$24,800 | \$5,800 | 30.5% |
| | | | | | | |
| Supplies | | | | | | |
| GENERAL SUPPLIES | \$0 | \$138 | \$2,500 | \$2,000 | -\$500 | -20% |
| GASOLINE | \$0 | \$3,976 | \$7,000 | \$7,200 | \$200 | 2.9% |
| FOOD & MEALS | \$0 | \$25 | \$750 | \$1,000 | \$250 | 33.3% |
| TECHNOLOGY EQUIPMENT | \$0 | \$842 | \$3,700 | \$3,700 | \$0 | 0% |
| UNIFORMS | \$187 | \$378 | \$1,500 | \$1,500 | \$0 | 0% |
| Total Supplies: | \$187 | \$5,359 | \$15,450 | \$15,400 | -\$50 | -0.3% |
| | | | | | | |
| Total Expense Objects: | \$156,918 | \$177,079 | \$235,583 | \$266,508 | \$32,054 | 13.6% |



Goals & Objectives

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

Key Performance Indicators

| Code Enforcement | | Forecasted FY 24 | FY23 | FY22 | FY21 |
|------------------|-------------------|------------------|------|------|------|
| | Violations Issued | 3923 | 4497 | 3349 | 2400 |
| | Citations Issued | 23 | 20 | 26 | 16 |

Rose Hill Cemetery Fund (Special Revenue Fund)

Statement of Purpose

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.

Revenues Summary

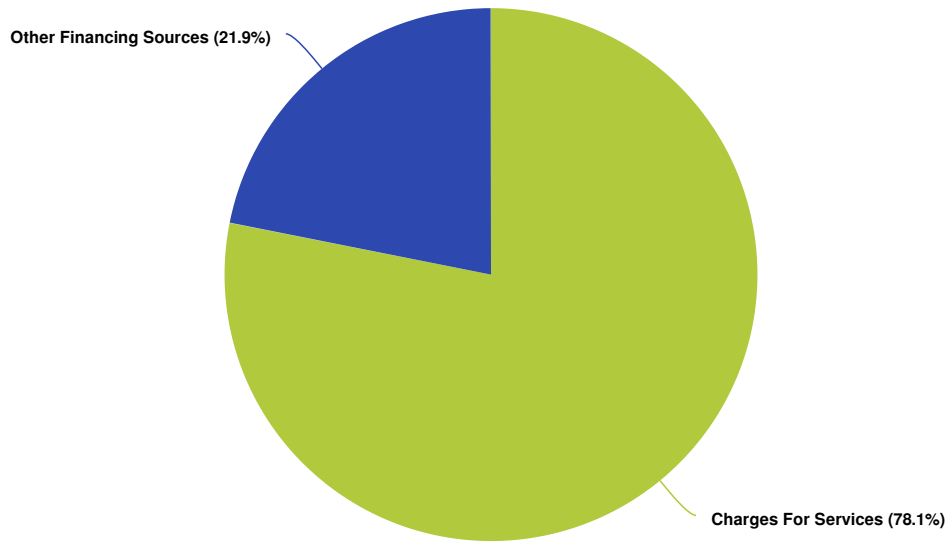
\$94,719 **\$23,719**
(33.41% vs. prior year)

Special Revenue Fund - Rose Hill Cemetery Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source

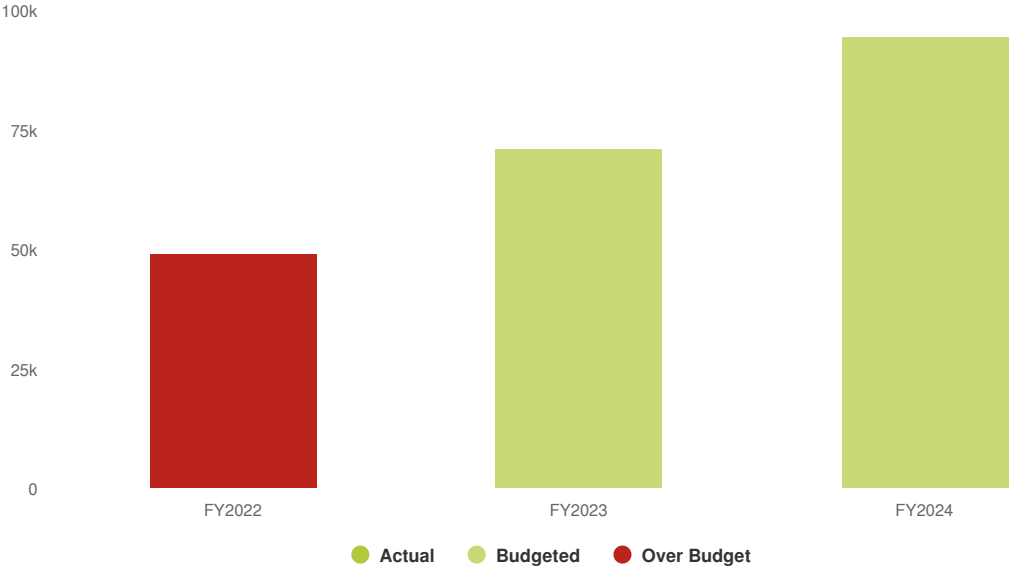


| Name | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|--|-----------------|-----------------|-----------------|--|---|
| Revenue Source | | | | | |
| Charges For Services | | | | | |
| Other Charges for Services | | | | | |
| OTHER CHARGES FOR SERVICES | -\$3,300 | \$0 | \$0 | \$0 | 0% |
| CEMETERY FEES | \$15,180 | \$24,000 | \$74,000 | \$50,000 | 208.3% |
| Total Other Charges for Services: | \$11,880 | \$24,000 | \$74,000 | \$50,000 | 208.3% |
| Total Charges For Services: | \$11,880 | \$24,000 | \$74,000 | \$50,000 | 208.3% |
| Other Financing Sources | | | | | |
| Transfers | | | | | |
| TRANSFERS - GENERAL FUND | \$32,248 | \$47,000 | \$20,438 | -\$26,281 | -55.9% |
| Total Transfers: | \$32,248 | \$47,000 | \$20,438 | -\$26,281 | -55.9% |
| Total Other Financing Sources: | \$32,248 | \$47,000 | \$20,438 | -\$26,281 | -55.9% |
| Total Revenue Source: | \$44,128 | \$71,000 | \$94,438 | \$23,719 | 33.4% |

Expenditures Summary

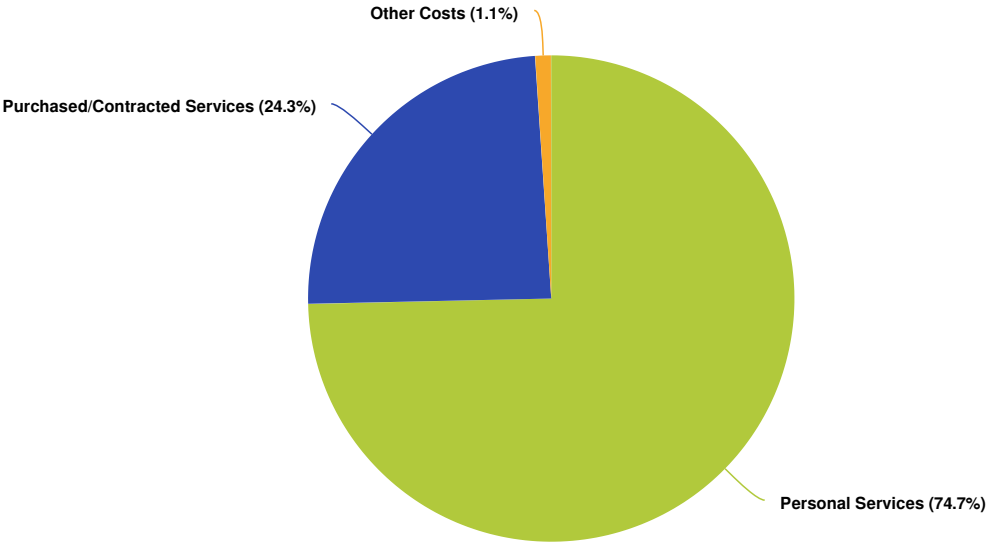
\$94,719 **\$23,719**
 (\$25.4% vs. prior year)

Special Revenue Fund - Rose Hill Cemetery Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|-----------------|-----------------|-----------------|--|---|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| Benefits | | | | | |
| REGULAR SALARIES | \$0 | \$0 | \$37,440 | \$37,440 | N/A |
| GROUP INSURANCE | \$0 | \$0 | \$27,623 | \$27,623 | N/A |
| SOCIAL SECURITY (FICA) | \$0 | \$0 | \$2,322 | \$2,322 | N/A |
| MEDICARE | \$0 | \$0 | \$543 | \$543 | N/A |
| RETIREMENT CONTRIBUTION | \$0 | \$0 | \$2,247 | \$2,528 | N/A |
| OTHER EMPLOYEE BENEFITS | \$0 | \$0 | \$263 | \$263 | N/A |
| Total Benefits: | \$0 | \$0 | \$70,438 | \$70,719 | N/A |
| Total Personal Services: | \$0 | \$0 | \$70,438 | \$70,719 | N/A |
| Purchased/Contracted Services | | | | | |
| Purchased Professional Services | | | | | |
| PROFESSIONAL | \$43,030 | \$60,000 | \$10,000 | -\$50,000 | -83.3% |
| TECHNICAL | \$2,000 | \$0 | \$0 | \$0 | 0% |
| Total Purchased Professional Services: | \$45,030 | \$60,000 | \$10,000 | -\$50,000 | -83.3% |
| Property Services | | | | | |
| GENERAL REPAIRS & MAINTENANCE | \$3,898 | \$10,000 | \$10,000 | \$0 | 0% |
| PRINTING & BINDING | \$0 | \$0 | \$1,000 | \$1,000 | N/A |
| GENERAL SUPPLIES | \$0 | \$0 | \$1,000 | \$1,000 | N/A |
| FOOD & MEALS | \$0 | \$0 | \$1,000 | \$1,000 | N/A |
| Total Property Services: | \$3,898 | \$10,000 | \$13,000 | \$3,000 | 30% |
| Total Purchased/Contracted Services: | \$48,928 | \$70,000 | \$23,000 | -\$47,000 | -67.1% |
| Other Costs | | | | | |
| Payments to Other Agencies | | | | | |
| PUBLIC RELATIONS | \$0 | \$1,000 | \$1,000 | \$0 | 0% |
| Total Payments to Other Agencies: | \$0 | \$1,000 | \$1,000 | \$0 | 0% |
| Total Other Costs: | \$0 | \$1,000 | \$1,000 | \$0 | 0% |
| Total Expense Objects: | \$48,928 | \$71,000 | \$94,438 | \$23,719 | 33.4% |

Police Confiscation Fund (Special Revenue Fund)

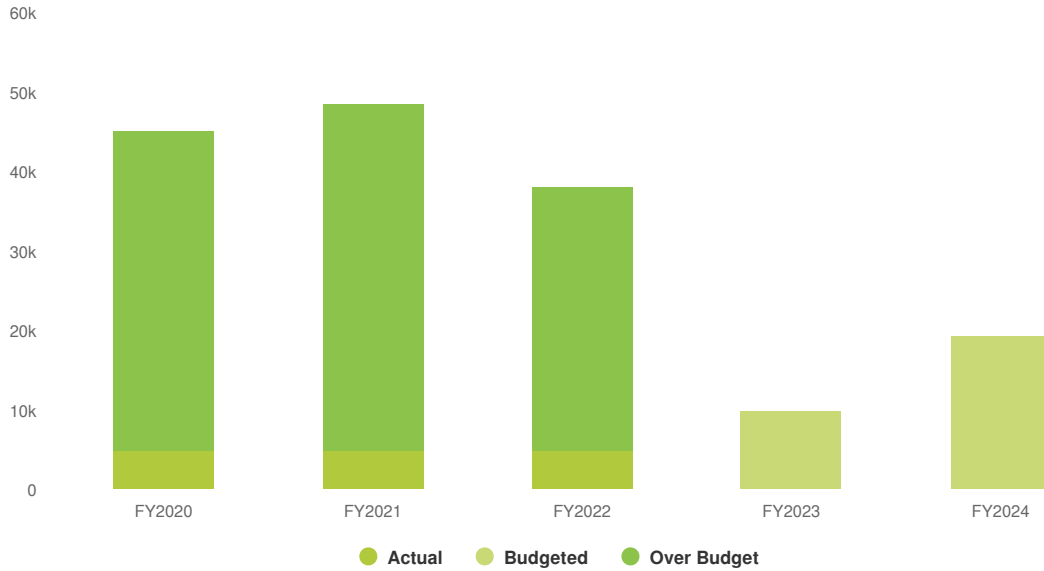
Statement of Purpose

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.

Revenues Summary

\$19,500 **\$9,500**
 (95.00% vs. prior year)

Special Revenue Fund - Police Escrow Proposed and Historical Budget vs. Actual



Revenues by Source

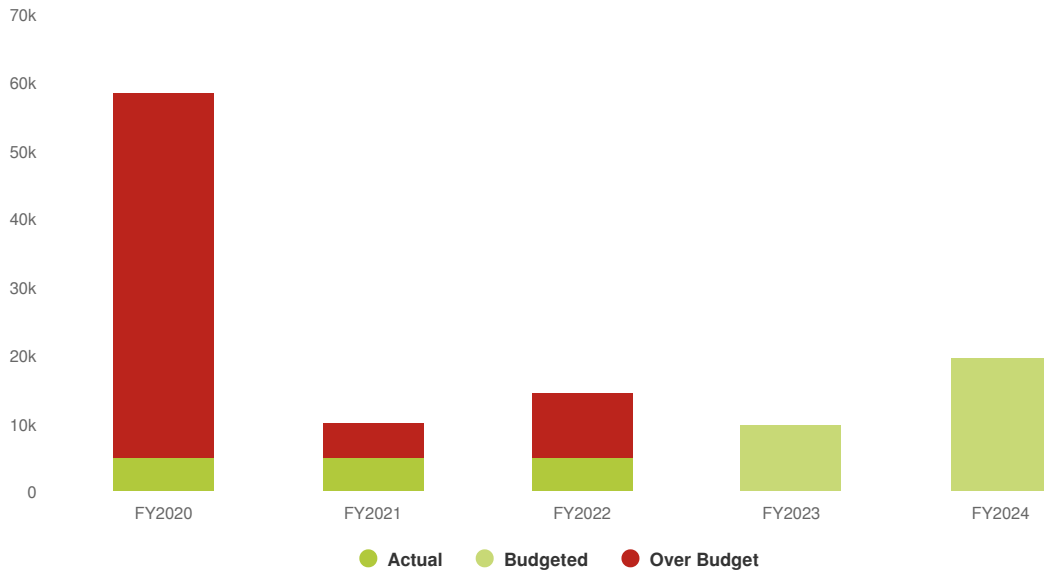
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|------------------------------|---------------|---------------|----------------|-----------------|--|---|
| Revenue Source | | | | | | |
| Fines and Forfeitures | | | | | | |
| FORFEITED ASSETS - STATE | \$48,470 | \$38,140 | \$5,000 | \$5,000 | \$0 | 0% |
| FORFEITED ASSETS - FEDERAL | \$0 | \$0 | \$5,000 | \$0 | -\$5,000 | -100% |
| FORFEITED ASSETS - FEDERAL | \$0 | \$0 | \$0 | \$14,500 | \$14,500 | N/A |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|------------------------------|---------------|---------------|----------------|-----------------|--|---|
| Total Fines and Forfeitures: | \$48,470 | \$38,140 | \$10,000 | \$19,500 | \$9,500 | 95% |
| Total Revenue Source: | \$48,470 | \$38,140 | \$10,000 | \$19,500 | \$9,500 | 95% |

Expenditures Summary

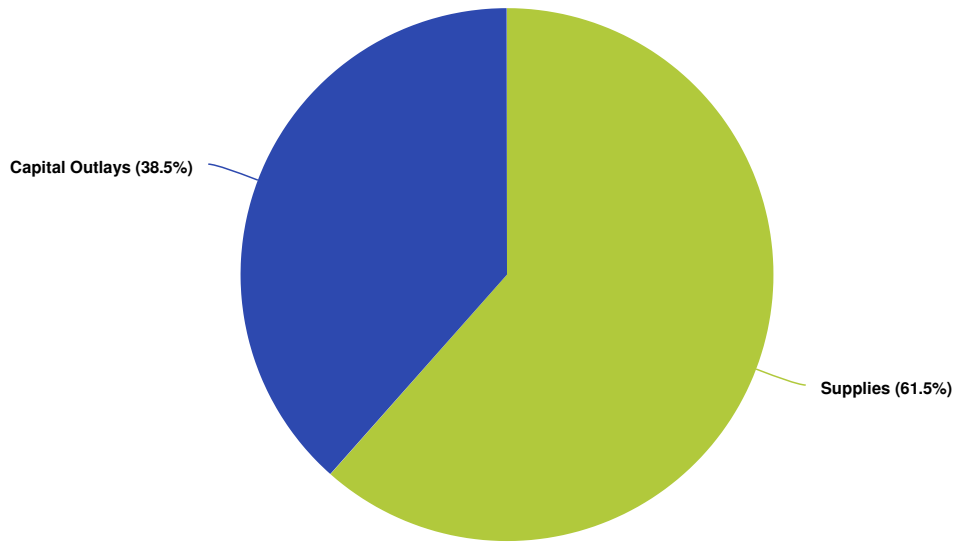
\$19,500
\$9,500
 (95.00% vs. prior year)

Special Revenue Fund - Police Escrow Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---------------------------------------|-----------------|-----------------|-----------------|-----------------|--|---|
| Expense Objects | | | | | | |
| Supplies | | | | | | |
| SMALL TOOLS & EQUIPMENT | \$0 | \$0 | \$5,000 | \$0 | -\$5,000 | -100% |
| OTHER SUPPLIES | \$2,130 | \$14,500 | \$0 | \$0 | \$0 | 0% |
| SMALL TOOLS & EQUIPMENT | \$0 | \$0 | \$5,000 | \$2,000 | -\$3,000 | -60% |
| OTHER SUPPLIES | \$8,000 | \$0 | \$0 | \$10,000 | \$10,000 | N/A |
| Total Supplies: | \$10,130 | \$14,500 | \$10,000 | \$12,000 | \$2,000 | 20% |
| Capital Outlays | | | | | | |
| Machinery and Equipment | | | | | | |
| VEHICLES | \$0 | \$0 | \$0 | \$5,000 | \$5,000 | N/A |
| MACHINERY & EQUIPMENT | \$0 | \$0 | \$0 | \$2,500 | \$2,500 | N/A |
| Total Machinery and Equipment: | \$0 | \$0 | \$0 | \$7,500 | \$7,500 | N/A |
| Total Capital Outlays: | \$0 | \$0 | \$0 | \$7,500 | \$7,500 | N/A |
| Total Expense Objects: | \$10,130 | \$14,500 | \$10,000 | \$19,500 | \$9,500 | 95% |

Events/Festivals Fund (Special Revenue Fund)

Statement of Purpose

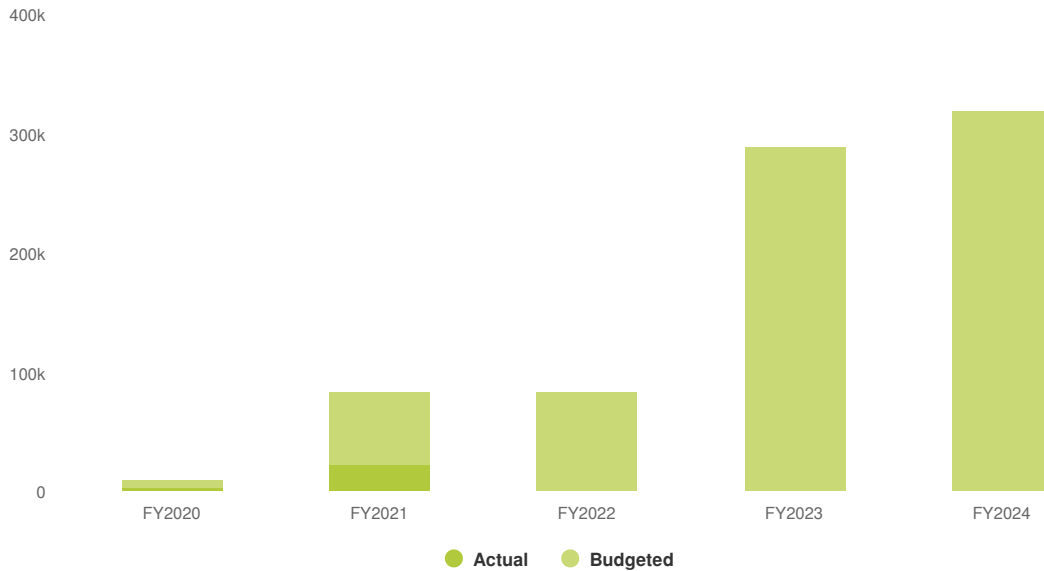
The Festivals Fund accounts for the City's festivals and events. The primary source of revenue is from sponsorships and entry fees from vendors.

In FY24, this fund is supported by Hotel/Motel taxes.

Revenues Summary

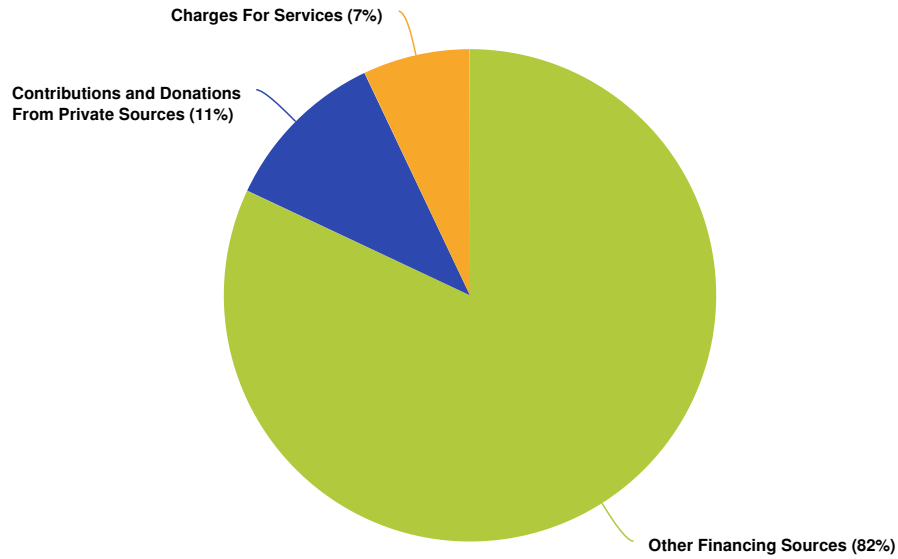
\$319,369 **\$29,623**
(10.22% vs. prior year)

Special Revenue Fund - Festivals Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



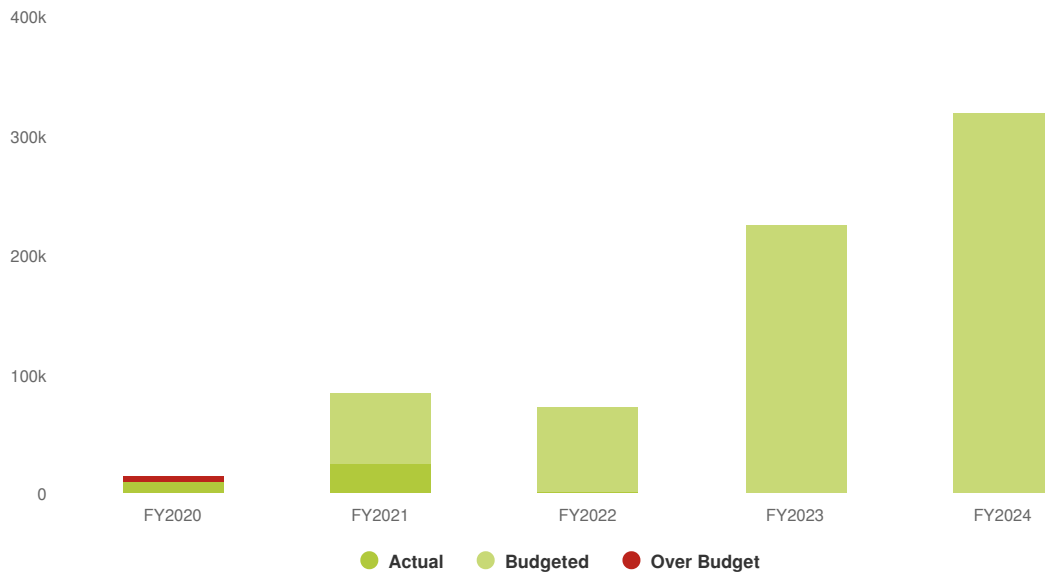
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|--|-----------------|---------------|------------------|------------------|
| Revenue Source | | | | |
| Charges For Services | | | | |
| Culture and Recreation | | | | |
| CHARGES FOR SERVICES | \$0 | \$0 | \$0 | \$15,000 |
| VENDOR REVENUE | \$0 | \$0 | \$0 | \$5,000 |
| Total Culture and Recreation: | \$0 | \$0 | \$0 | \$20,000 |
| Other Charges for Services | | | | |
| OTHER CHARGES FOR SERVICES | \$0 | \$0 | \$0 | \$2,500 |
| Total Other Charges for Services: | \$0 | \$0 | \$0 | \$2,500 |
| Total Charges For Services: | \$0 | \$0 | \$0 | \$22,500 |
| Contributions and Donations From Private Sources | | | | |
| CONTRIBUTIONS | \$290 | \$0 | \$0 | \$0 |
| CONTRIBUTIONS | \$0 | \$0 | \$0 | \$35,000 |
| Total Contributions and Donations From Private Sources: | \$290 | \$0 | \$0 | \$35,000 |
| Other Financing Sources | | | | |
| Transfers | | | | |
| TRANSFERS - GENERAL FUND | \$22,000 | \$0 | \$16,883 | \$0 |
| TRANSFERS - HOTEL MOTEL | \$0 | \$0 | \$190,625 | \$261,869 |
| Total Transfers: | \$22,000 | \$0 | \$207,508 | \$261,869 |
| Total Other Financing Sources: | \$22,000 | \$0 | \$207,508 | \$261,869 |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|-----------------------|---------------|---------------|----------------|-----------------|
| Total Revenue Source: | \$22,290 | \$0 | \$207,508 | \$319,369 |

Expenditures Summary

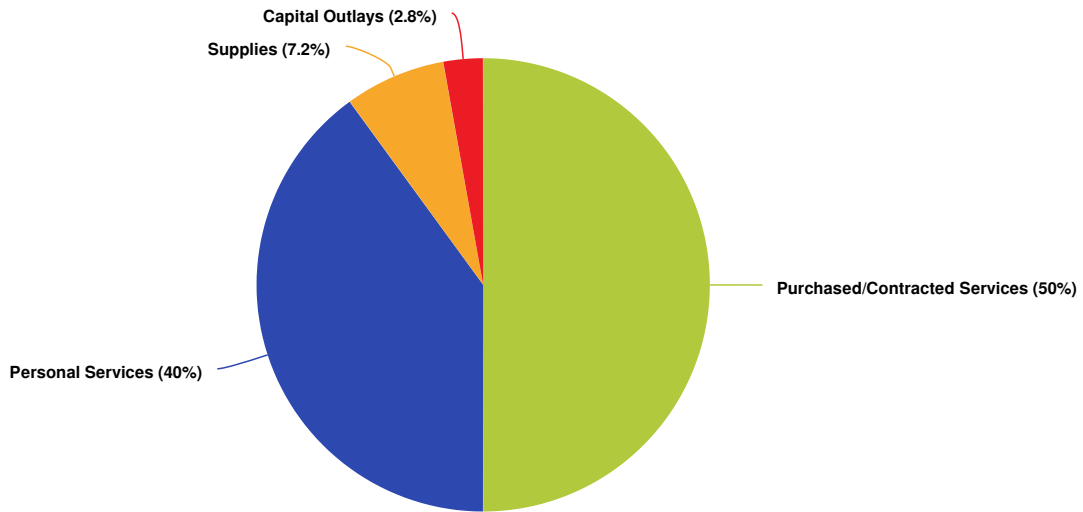
\$319,369 **\$94,211**
 (41.84% vs. prior year)

Special Revenue Fund - Festivals Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|--------------------------------------|---------------|---------------|-----------------|------------------|--|---|
| Expense Objects | | | | | | |
| Personal Services | | | | | | |
| Salaries and Wages | | | | | | |
| REGULAR SALARIES | \$0 | \$0 | \$66,674 | \$104,680 | \$38,786 | 58.2% |
| OVERTIME | \$0 | \$0 | \$2,006 | \$0 | -\$2,006 | -100% |
| VACATION | \$0 | \$0 | \$2,808 | \$0 | -\$2,808 | -100% |
| HOLIDAY | \$0 | \$0 | \$2,407 | \$0 | -\$2,407 | -100% |
| Total Salaries and Wages: | \$0 | \$0 | \$73,895 | \$104,680 | \$31,565 | 42.7% |
| Benefits | | | | | | |
| GROUP INSURANCE | \$0 | \$0 | \$8,242 | \$10,554 | \$2,312 | 28.1% |
| SOCIAL SECURITY (FICA) | \$0 | \$0 | \$4,435 | \$5,127 | \$740 | 16.7% |
| MEDICARE | \$0 | \$0 | \$1,037 | \$1,199 | \$174 | 16.7% |
| RETIREMENT CONTRIBUTION | \$0 | \$0 | \$0 | \$4,961 | \$5,008 | N/A |
| OTHER EMPLOYEE BENEFITS | \$0 | \$0 | \$1,411 | \$263 | -\$1,148 | -81.4% |
| Total Benefits: | \$0 | \$0 | \$15,125 | \$22,104 | \$7,086 | 46.8% |
| Total Personal Services: | \$0 | \$0 | \$89,020 | \$126,784 | \$38,651 | 43.4% |
| Purchased/Contracted Services | | | | | | |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|-----------------|----------------|------------------|------------------|--|---|
| Purchased Professional Services | | | | | | |
| PROFESSIONAL | \$375 | \$0 | \$0 | \$0 | \$0 | 0% |
| TECHNICAL | \$100 | \$0 | \$0 | \$0 | \$0 | 0% |
| PROFESSIONAL | \$5,500 | \$0 | \$93,488 | \$20,000 | -\$73,488 | -78.6% |
| TECHNICAL | \$0 | \$0 | \$0 | \$103,500 | \$103,500 | N/A |
| Total Purchased Professional Services: | \$5,975 | \$0 | \$93,488 | \$123,500 | \$30,012 | 32.1% |
| | | | | | | |
| Property Services | | | | | | |
| RENTAL OF EQUIPMENT | \$1,064 | \$0 | \$0 | \$0 | \$0 | 0% |
| RENTAL OF EQUIPMENT | \$15,650 | \$1,540 | \$20,000 | \$14,300 | -\$5,700 | -28.5% |
| Total Property Services: | \$16,714 | \$1,540 | \$20,000 | \$14,300 | -\$5,700 | -28.5% |
| | | | | | | |
| Other | | | | | | |
| ADVERTISING | \$30 | \$0 | \$0 | \$0 | \$0 | 0% |
| DUES & FEES | \$200 | \$0 | \$0 | \$0 | \$0 | 0% |
| ADVERTISING | \$188 | \$0 | \$2,000 | \$12,100 | \$10,100 | 505% |
| PRINTING & BINDING | \$0 | \$0 | \$0 | \$4,600 | \$4,600 | N/A |
| DUES & FEES | \$0 | \$0 | \$0 | \$5,230 | \$5,230 | N/A |
| Total Other: | \$418 | \$0 | \$2,000 | \$21,930 | \$19,930 | 996.5% |
| Total Purchased/Contracted Services: | \$23,107 | \$1,540 | \$115,488 | \$159,730 | \$44,242 | 38.3% |
| | | | | | | |
| Supplies | | | | | | |
| GENERAL SUPPLIES | \$89 | \$0 | \$0 | \$0 | \$0 | 0% |
| GENERAL SUPPLIES | \$1,764 | \$0 | \$3,000 | \$18,055 | \$14,168 | 472.3% |
| FOOD & MEALS | \$150 | \$0 | \$0 | \$5,800 | \$5,800 | N/A |
| Total Supplies: | \$2,003 | \$0 | \$3,000 | \$23,855 | \$19,968 | 665.6% |
| | | | | | | |
| Capital Outlays | | | | | | |
| Machinery and Equipment | | | | | | |
| MACHINERY & EQUIPMENT | \$0 | \$0 | \$0 | \$9,000 | \$9,000 | N/A |
| Total Machinery and Equipment: | \$0 | \$0 | \$0 | \$9,000 | \$9,000 | N/A |
| Total Capital Outlays: | \$0 | \$0 | \$0 | \$9,000 | \$9,000 | N/A |
| Total Expense Objects: | \$25,110 | \$1,540 | \$207,508 | \$319,369 | \$111,861 | 53.9% |

Key Performance Indicators

| Key Performance Indicators | Forecasted FY24 | FY 2023 |
|--|--------------------|------------|
| Event attendee count | 25,000 | 22,400 |
| Event volunteer count | 50 | 15 |
| Percentage of budget secured with sponsorships | 100% | 201% |
| Number of TGIFF events | 10 | 3 |
| Number of city-sponsored events | 20 | 13 |
| Number of events in partnership with Barrow County School System | 3 | 1 |
| Percentage of months with 1 event per month | 100% | 80% |

* Data not available prior to FY23

American Rescue Plan (ARP) Fund (Special Revenue Fund)

Statement of Purpose

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.

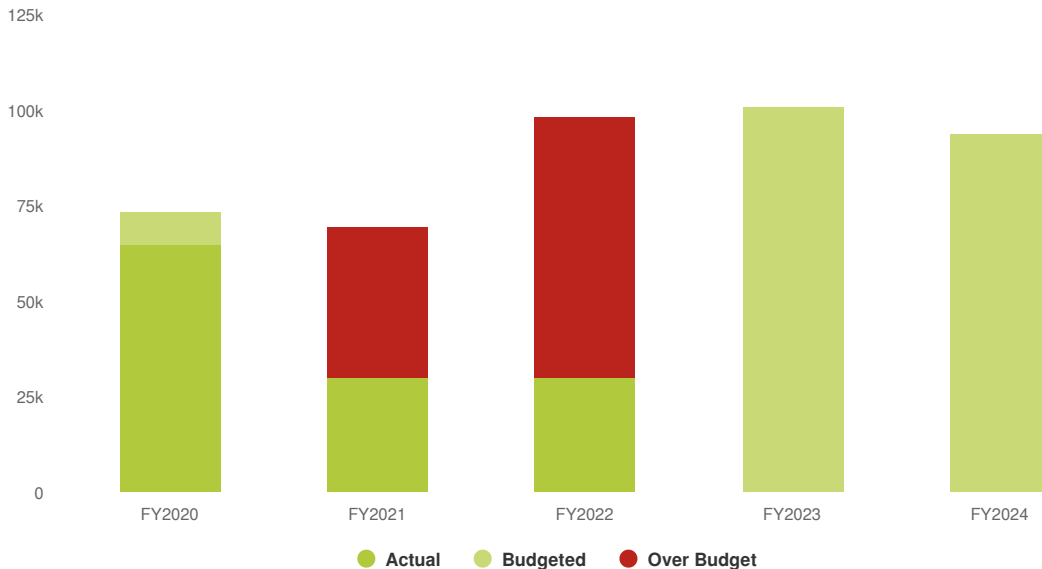
Revenues Summary

\$0 **\$0**
(% vs. prior year)

Expenditures Summary

\$93,791 **-\$7,396**
(-7.31% vs. prior year)

Special Revenue Fund - American Rescue Plan (ARP) Proposed and Historical Budget vs. Actual



Revenues by Source

| Name | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|--|------------------|---------------------|-----------------|--|---|
| Intergovernmental Revenues | | | | | |
| ARP PUBLIC SAFETY SUPPLEMENT GRNT | \$73,202 | \$0 | \$0 | \$0 | 0% |
| AMERICAN RESCUE PLAN (ARP) ACT 2021 | \$0 | \$3,350,200 | \$0 | -\$3,350,200 | -100% |
| Total Intergovernmental Revenues: | \$73,202 | \$3,350,200 | \$0 | -\$3,350,200 | -100% |
| Other Financing Sources | | | | | |
| Transfers | | | | | |
| TRANSFERS - GENERAL FUND | -\$73,202 | \$0 | \$0 | \$0 | 0% |
| TRANSFERS-STORMWATER | \$0 | -\$100,000 | \$0 | \$100,000 | -100% |
| Total Transfers: | -\$73,202 | -\$100,000 | \$0 | \$100,000 | -100% |
| Prior Year Reserves | | | | | |
| PRIOR YEAR RESERVES | \$0 | -\$3,250,200 | \$0 | \$3,250,200 | -100% |
| Total Prior Year Reserves: | \$0 | -\$3,250,200 | \$0 | \$3,250,200 | -100% |
| Total Other Financing Sources: | -\$73,202 | -\$3,350,200 | \$0 | \$3,350,200 | -100% |

Expenditures by Expense Type

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|--|-----------------|-----------------|-----------------|-----------------|--|---|
| Expense Objects | | | | | | |
| Other Costs | | | | | | |
| Payments to Other Agencies | | | | | | |
| CONTRACT - CHAMBER OF COMMERCE | \$69,567 | \$98,203 | \$64,000 | \$93,791 | \$29,791 | 46.5% |
| Total Payments to Other Agencies: | \$69,567 | \$98,203 | \$64,000 | \$93,791 | \$29,791 | 46.5% |
| Total Other Costs: | \$69,567 | \$98,203 | \$64,000 | \$93,791 | \$29,791 | 46.5% |
| Total Expense Objects: | \$69,567 | \$98,203 | \$64,000 | \$93,791 | \$29,791 | 46.5% |

Library Fund (Special Revenue Fund)

Statement of Purpose

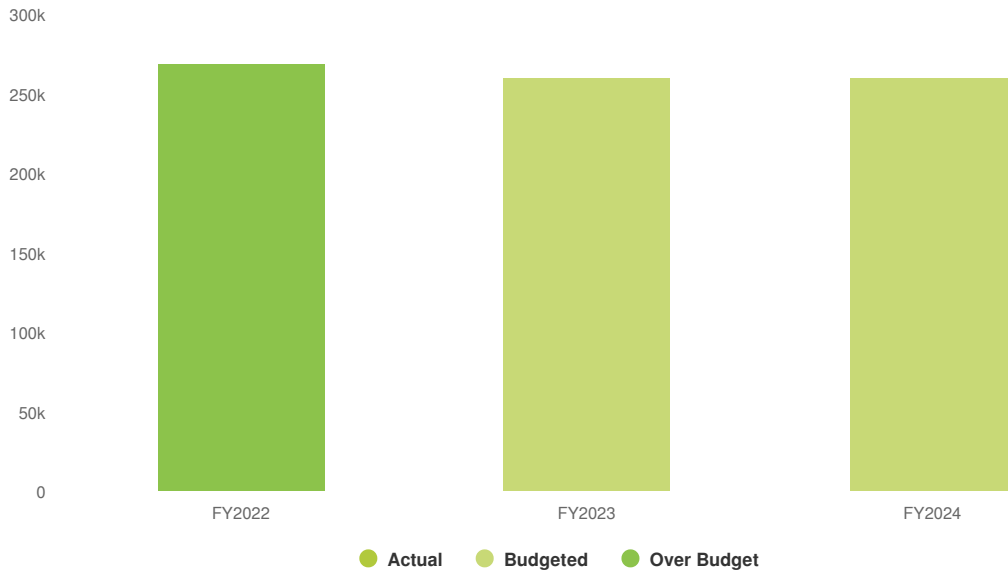
The Library Fund accounts for activities connected with the receipt and disbursements of funds restricted for support of Winder Library activities.

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

Revenues Summary

\$260,000 **\$0**
 (0.00% vs. prior year)

Special Revenue Fund - Library Proposed and Historical Budget vs. Actual



Revenues by Source

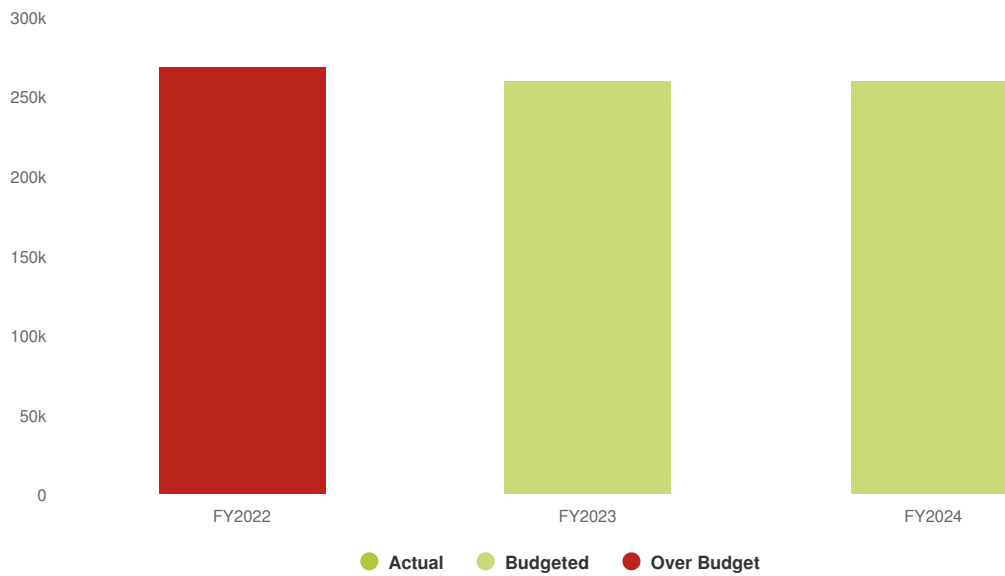
| Name | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|--------------------------------------|------------------|------------------|------------------|
| Revenue Source | | | |
| Taxes | | | |
| General Property Taxes | | | |
| LIBRARY ASSESSMENT | \$217,864 | \$260,000 | \$260,000 |
| Total General Property Taxes: | \$217,864 | \$260,000 | \$260,000 |
| Total Taxes: | \$217,864 | \$260,000 | \$260,000 |
| Other Financing Sources | | | |
| Transfers | | | |
| TRANSFERS-GENERAL FUND | \$50,716 | \$0 | \$0 |

| Name | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|--------------------------------|---------------|----------------|-----------------|
| Total Transfers: | \$50,716 | \$0 | \$0 |
| Total Other Financing Sources: | \$50,716 | \$0 | \$0 |
| Total Revenue Source: | \$268,580 | \$260,000 | \$260,000 |

Expenditures Summary

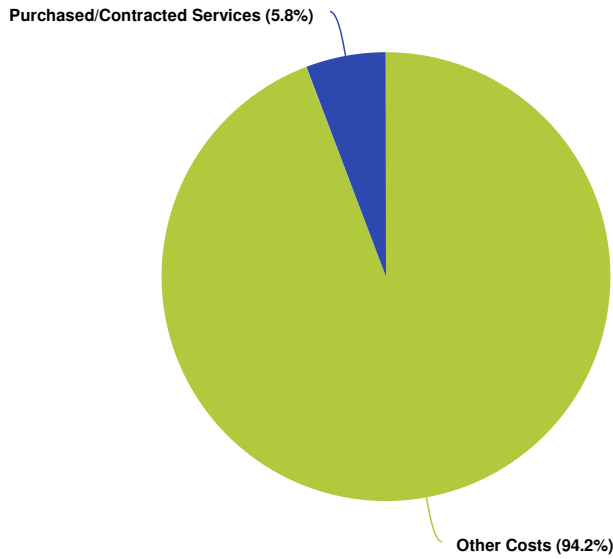
\$260,000 **\$0**
 (0.00% vs. prior year)

Special Revenue Fund - Library Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|------------------|------------------|------------------|--|---|
| Expense Objects | | | | | |
| Purchased/Contracted Services | | | | | |
| Property Services | | | | | |
| GENERAL REPAIRS & MAINTENANCE | \$1,723 | \$15,000 | \$15,000 | \$0 | 0% |
| Total Property Services: | \$1,723 | \$15,000 | \$15,000 | \$0 | 0% |
| Total Purchased/Contracted Services: | \$1,723 | \$15,000 | \$15,000 | \$0 | 0% |
| Other Costs | | | | | |
| Payments to Other Agencies | | | | | |
| CONTRIBUTIONS TO LIBRARY | \$266,857 | \$245,000 | \$245,000 | \$0 | 0% |
| Total Payments to Other Agencies: | \$266,857 | \$245,000 | \$245,000 | \$0 | 0% |
| Total Other Costs: | \$266,857 | \$245,000 | \$245,000 | \$0 | 0% |
| Total Expense Objects: | \$268,580 | \$260,000 | \$260,000 | \$0 | 0% |

Community Development Block Grant (CDBG) Fund (Special Revenue Fund)

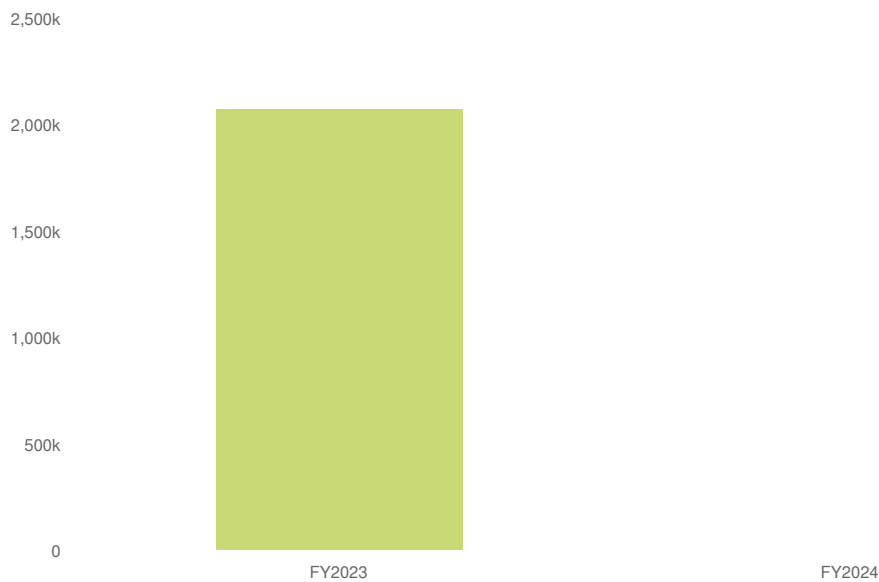
Statement of Purpose

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.

Revenues Summary

\$0 **-\$2,075,000**
 (-100.00% vs. prior year)

Special Revenue Fund - Community Development Block Grant (CDBG) Proposed and Historical Budget vs. Actual



Revenues by Source

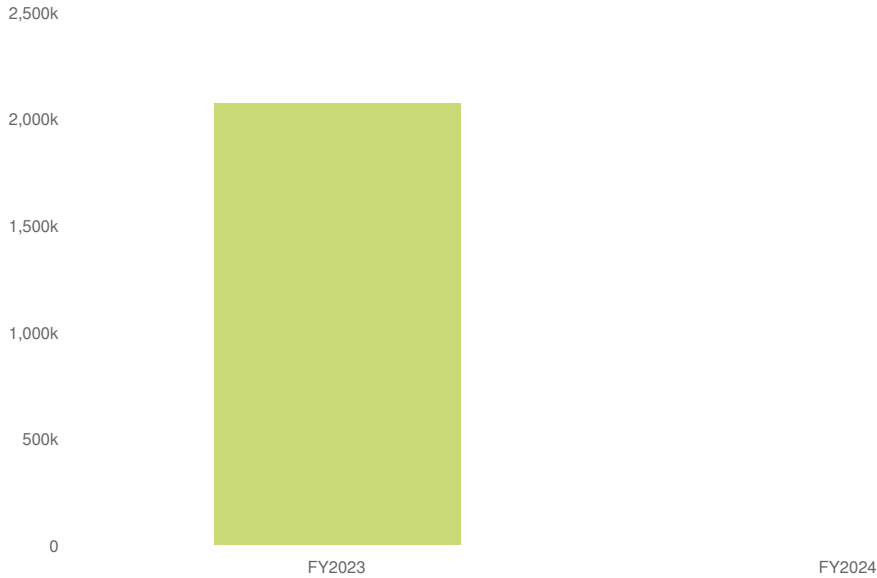
| Name | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|--|--------------------|-----------------|--|---|
| Revenue Source | | | | |
| Intergovernmental Revenues | | | | |
| FEDERAL GRANT REVENUE | \$2,075,000 | \$0 | -\$2,075,000 | -100% |
| Total Intergovernmental Revenues: | \$2,075,000 | \$0 | -\$2,075,000 | -100% |
| Total Revenue Source: | \$2,075,000 | \$0 | -\$2,075,000 | -100% |

Expenditures Summary

\$0 **-\$2,075,000**

(-100.00% vs. prior year)

Special Revenue Fund - Community Development Block Grant (CDBG) Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

| Name | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|-------------------------------|--------------------|-----------------|--|---|
| Expense Objects | | | | |
| Capital Outlays | | | | |
| Property | | | | |
| INFRASTRUCTURE | \$1,000,000 | \$0 | -\$1,000,000 | -100% |
| INFRASTRUCTURE | \$75,000 | \$0 | -\$75,000 | -100% |
| INFRASTRUCTURE | \$1,000,000 | \$0 | -\$1,000,000 | -100% |
| Total Property: | \$2,075,000 | \$0 | -\$2,075,000 | -100% |
| Total Capital Outlays: | \$2,075,000 | \$0 | -\$2,075,000 | -100% |
| Total Expense Objects: | \$2,075,000 | \$0 | -\$2,075,000 | -100% |



Hotel/Motel Fund (Special Revenue Fund)

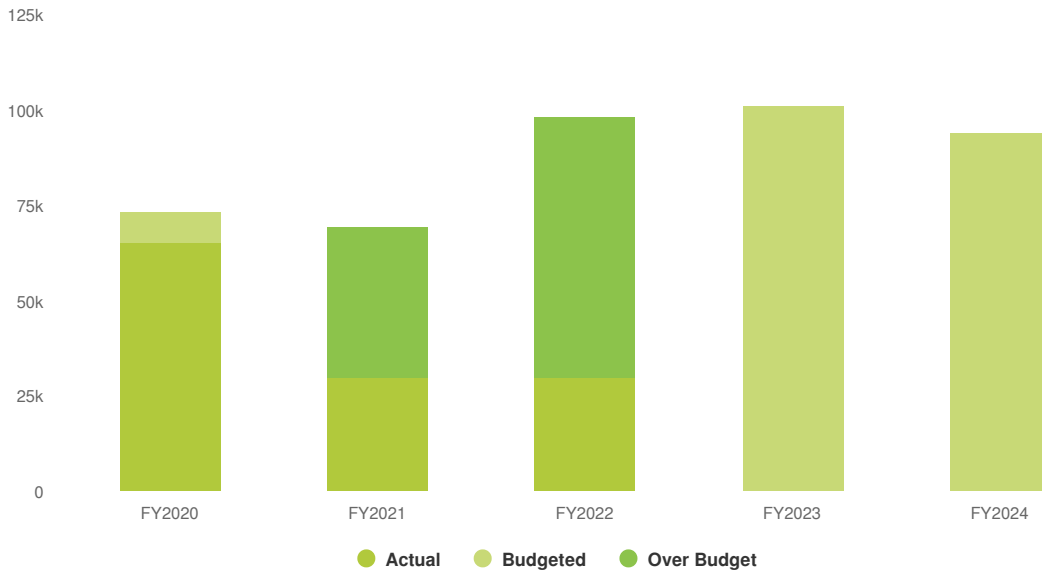
Statement of Purpose

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.

Revenues Summary

\$93,791 **-\$7,396**
 (-7.31% vs. prior year)

Special Revenue Fund - Hotel/Motel Proposed and Historical Budget vs. Actual



Revenues by Source

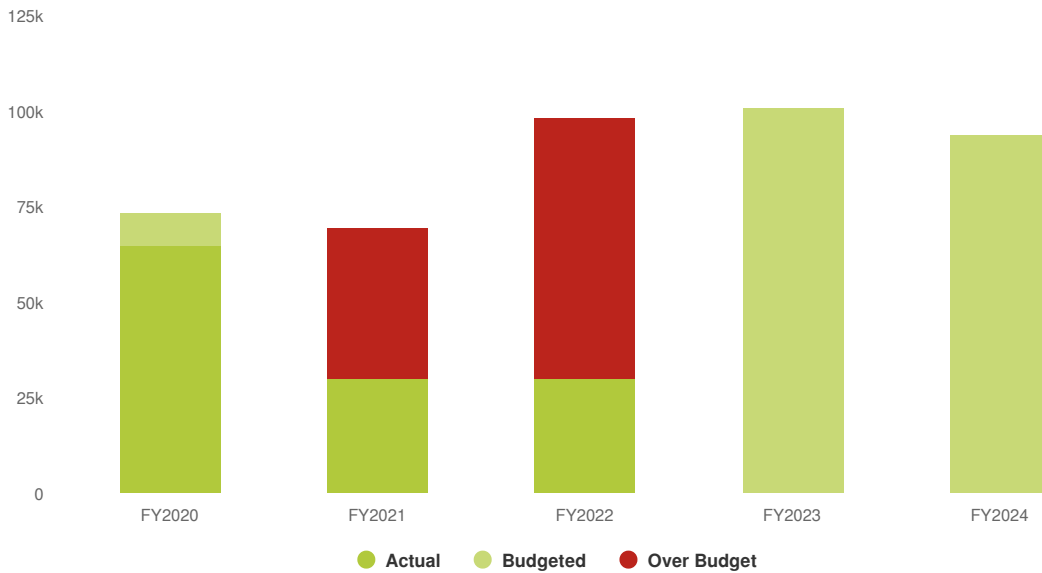
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|---|------------------|------------------|------------------|------------------|
| Revenue Source | | | | |
| Taxes | | | | |
| Selective Sales and Use Taxes | | | | |
| HOTEL MOTEL - 2% TAX | \$69,567 | \$100,878 | \$75,000 | \$108,000 |
| HOTEL MOTEL - 5% TAX | \$173,918 | \$252,194 | \$187,500 | \$270,000 |
| VENDOR COMPENSATION | -\$7,264 | -\$9,465 | -\$7,875 | -\$11,340 |
| Total Selective Sales and Use Taxes: | \$236,221 | \$343,608 | \$254,625 | \$366,660 |
| Total Taxes: | \$236,221 | \$343,608 | \$254,625 | \$366,660 |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|--|-------------------|-------------------|-------------------|-------------------|
| Charges For Services | | | | |
| Other Charges for Services | | | | |
| OTHER CHARGES FOR SERVICES | \$30 | \$0 | \$0 | \$0 |
| Total Other Charges for Services: | \$30 | \$0 | \$0 | \$0 |
| Total Charges For Services: | \$30 | \$0 | \$0 | \$0 |
| | | | | |
| Other Financing Sources | | | | |
| Transfers | | | | |
| TRANSFERS - GENERAL FUND | -\$99,141 | -\$101,704 | \$0 | \$0 |
| TRANSFERS - FESTIVALS | \$0 | \$0 | -\$190,625 | -\$261,869 |
| TRANSFERS - SPECIAL FACILITIES | -\$67,512 | -\$143,700 | \$0 | -\$11,000 |
| Total Transfers: | -\$166,653 | -\$245,404 | -\$190,625 | -\$272,869 |
| Total Other Financing Sources: | -\$166,653 | -\$245,404 | -\$190,625 | -\$272,869 |
| Total Revenue Source: | \$69,598 | \$98,203 | \$64,000 | \$93,791 |

Expenditures Summary

\$93,791 **-\$7,396**
 (-7.31% vs. prior year)

Special Revenue Fund - Hotel/Motel Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|--|-----------------|-----------------|-----------------|-----------------|--|---|
| Expense Objects | | | | | | |
| Other Costs | | | | | | |
| Payments to Other Agencies | | | | | | |
| CONTRACT - CHAMBER OF COMMERCE | \$69,567 | \$98,203 | \$64,000 | \$93,791 | \$29,791 | 46.5% |
| Total Payments to Other Agencies: | \$69,567 | \$98,203 | \$64,000 | \$93,791 | \$29,791 | 46.5% |
| Total Other Costs: | \$69,567 | \$98,203 | \$64,000 | \$93,791 | \$29,791 | 46.5% |
| Total Expense Objects: | \$69,567 | \$98,203 | \$64,000 | \$93,791 | \$29,791 | 46.5% |

SPLOST 2012 Fund (Capital Project Fund)

Statement of Purpose

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:

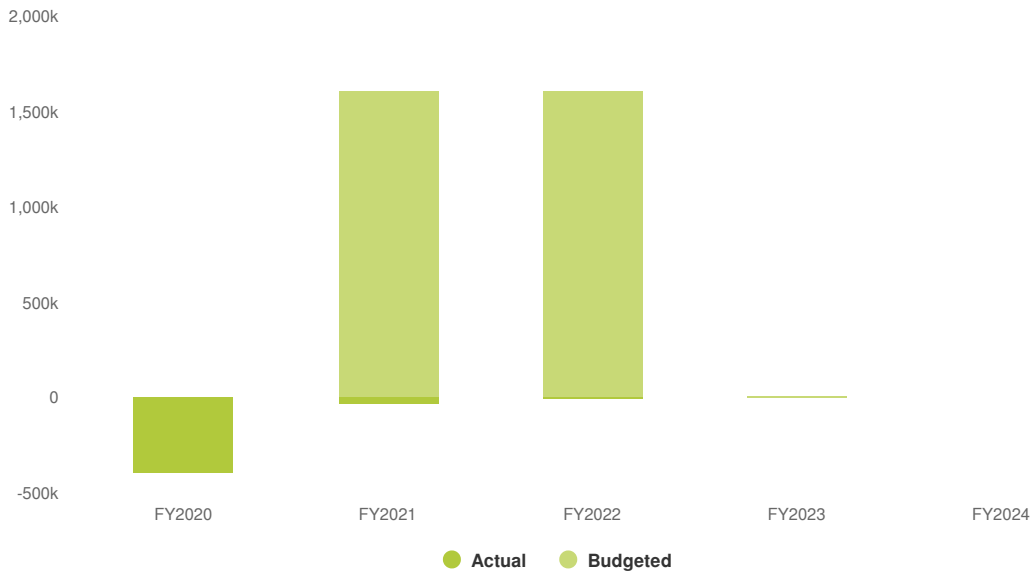
1. Water and Sewer Infrastructure, Improvements, Facilities, and Equipment (64% of funds received).
2. Roads, Streets, Curbs, and Bridges (including stormwater structures) (36% of funds received).

All revenues for this fund have been collected and received.

Revenues Summary

\$0 **-\$10,000**
 (-100.00% vs. prior year)

Capital Project Fund - SPLOST 2012 Proposed and Historical Budget vs. Actual



Revenues by Source

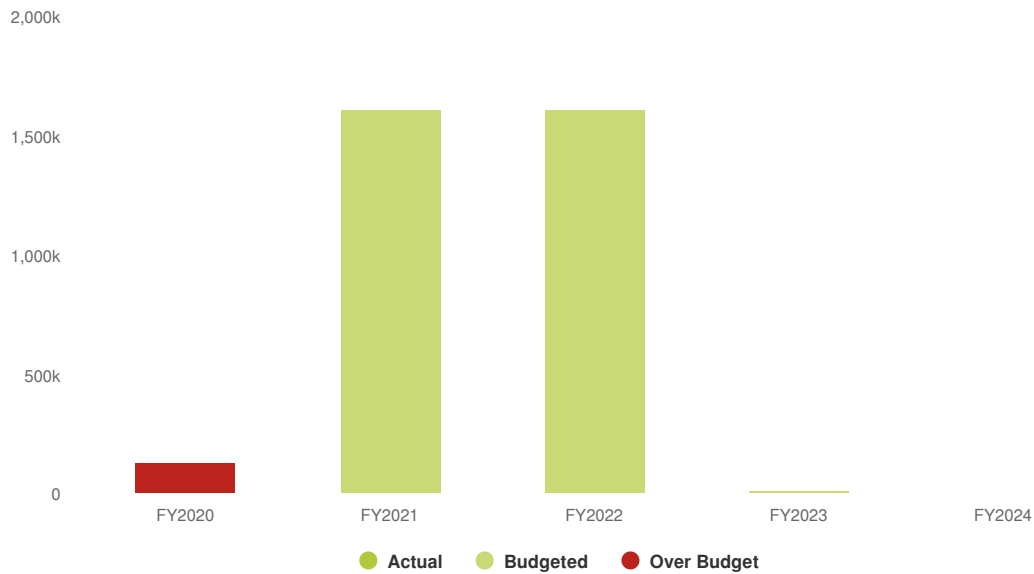
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|---------------------------------|---------------|---------------|----------------|-----------------|
| Revenue Source | | | | |
| Investment Income | | | | |
| INTEREST REVENUES | \$589 | \$569 | \$500 | \$15,000 |
| Total Investment Income: | \$589 | \$569 | \$500 | \$15,000 |
| Other Financing Sources | | | | |
| Transfers | | | | |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|---------------------------------------|------------------|-----------------|-----------------|------------------|
| TRANSFERS - WATER & SEWER | -\$28,607 | -\$5,506 | \$0 | \$0 |
| Total Transfers: | -\$28,607 | -\$5,506 | \$0 | \$0 |
| Prior Year Reserves | | | | |
| PRIOR YEAR RESERVES | \$0 | \$0 | \$9,500 | -\$15,000 |
| Total Prior Year Reserves: | \$0 | \$0 | \$9,500 | -\$15,000 |
| Total Other Financing Sources: | -\$28,607 | -\$5,506 | \$9,500 | -\$15,000 |
| Total Revenue Source: | -\$28,018 | -\$4,937 | \$10,000 | \$0 |

Expenditures Summary

\$0 **-\$10,000**
 (-100.00% vs. prior year)

Capital Project Fund - SPLOST 2012 Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|------------------------|---------------|---------------|-----------------|-----------------|--|---|
| Expense Objects | | | | | | |
| Capital Outlays | | | | | | |
| Property | | | | | | |
| INFRASTRUCTURE | \$0 | \$0 | \$10,000 | \$0 | -\$10,000 | -100% |
| Total Property: | \$0 | \$0 | \$10,000 | \$0 | -\$10,000 | -100% |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|------------------------|---------------|---------------|----------------|-----------------|--|---|
| Total Capital Outlays: | \$0 | \$0 | \$10,000 | \$0 | -\$10,000 | -100% |
| Total Expense Objects: | \$0 | \$0 | \$10,000 | \$0 | -\$10,000 | -100% |



SPLOST 2018 Fund (Capital Project Fund)

Statement of Purpose

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:

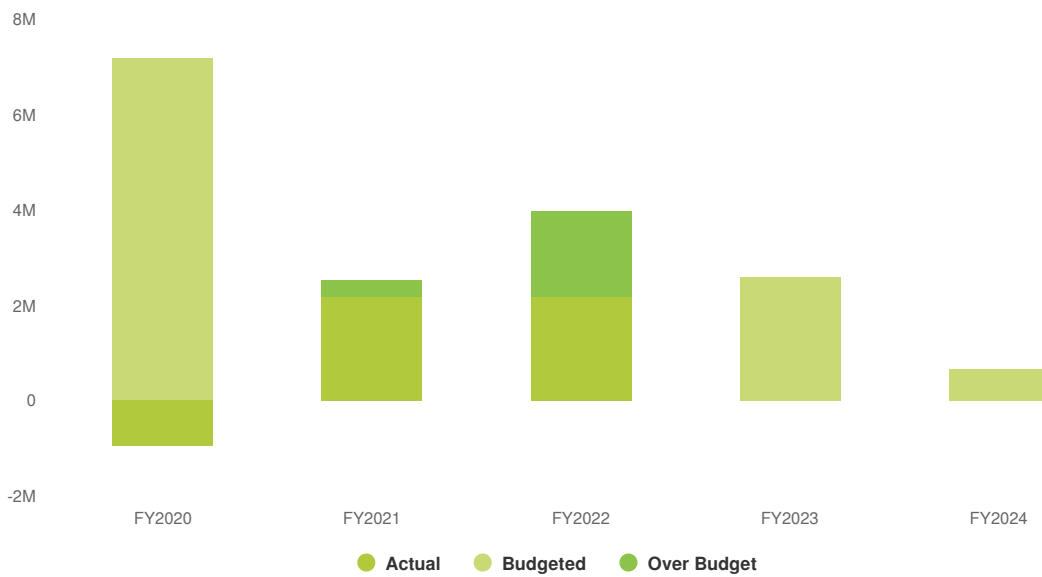
1. Roads, Bridges, Parking Areas, & Stormwater (50% of funds received)
2. Police Department Facilities & Equipment (15% of funds received)
3. Fire Department Facilities & Equipment (15% of funds received)
4. Recreation, Parks, & Greenspace (15% of funds received)
5. Administrative Facilities & Equipment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

Revenues Summary

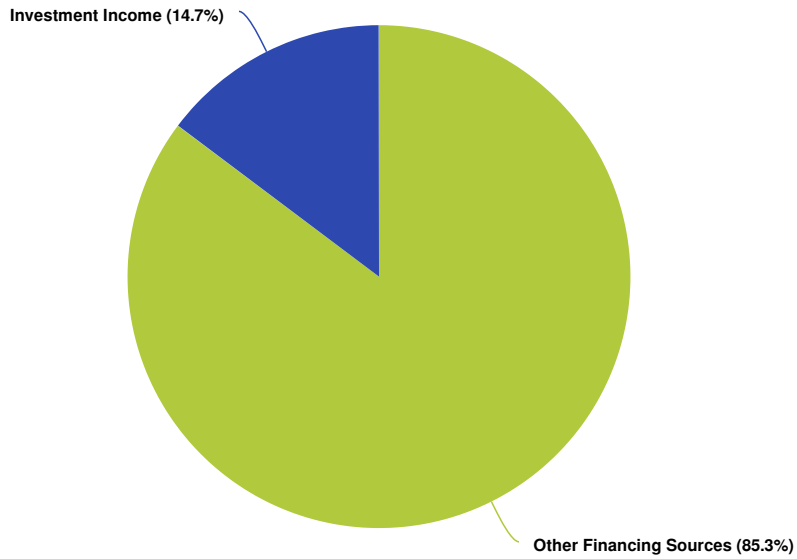
\$678,000 **-\$1,914,557**
(-73.85% vs. prior year)

Capital Project Fund - SPLOST 2018 Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



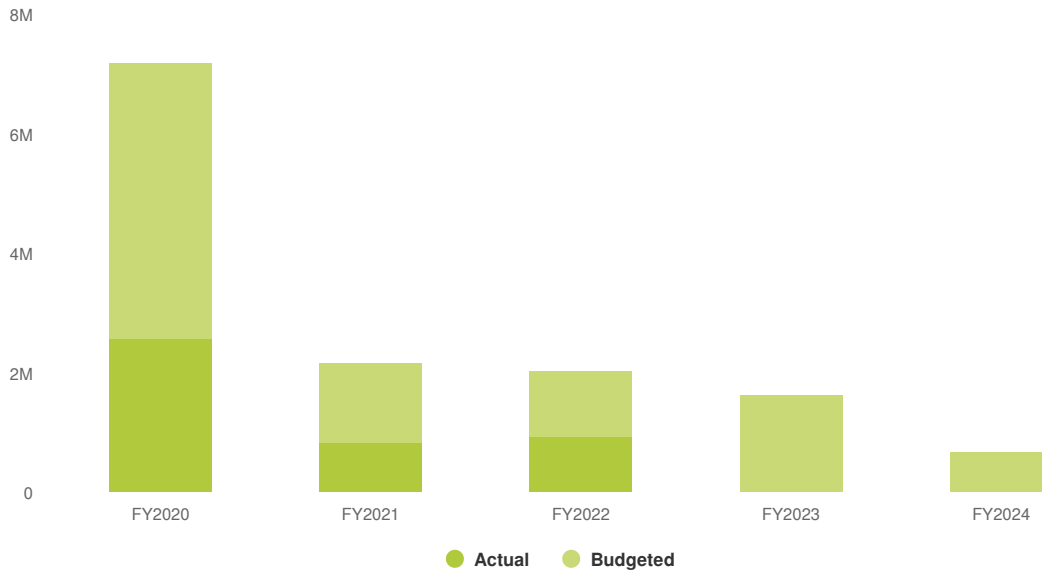
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|---|--------------------|--------------------|------------------|------------------|
| Revenue Source | | | | |
| Taxes | | | | |
| General Sales and Use Taxes | | | | |
| SPLOST PROCEEDS | \$3,263,850 | \$3,768,279 | \$0 | \$0 |
| Total General Sales and Use Taxes: | \$3,263,850 | \$3,768,279 | \$0 | \$0 |
| Total Taxes: | \$3,263,850 | \$3,768,279 | \$0 | \$0 |
| | | | | |
| Investment Income | | | | |
| INTEREST REVENUES | \$1,050 | \$2,120 | \$500 | \$100,000 |
| Total Investment Income: | \$1,050 | \$2,120 | \$500 | \$100,000 |
| | | | | |
| Other Financing Sources | | | | |
| Transfers | | | | |
| TRANSFERS - SPECIAL FACILITIES | -\$702,061 | \$0 | \$0 | \$0 |
| TRANSFERS - BUILDING FUND | -\$41,568 | \$0 | \$0 | \$0 |
| Total Transfers: | -\$743,629 | \$0 | \$0 | \$0 |
| | | | | |
| General Long-term Debt Issued | | | | |
| PROCEEDS - DEBT | \$0 | \$207,557 | \$908,000 | \$0 |
| Total General Long-term Debt Issued: | \$0 | \$207,557 | \$908,000 | \$0 |
| | | | | |
| Prior Year Reserves | | | | |
| PRIOR YEAR RESERVES | \$0 | \$0 | \$677,057 | \$578,000 |
| Total Prior Year Reserves: | \$0 | \$0 | \$677,057 | \$578,000 |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|--------------------------------|---------------|---------------|----------------|-----------------|
| Total Other Financing Sources: | -\$743,629 | \$207,557 | \$1,585,057 | \$578,000 |
| Total Revenue Source: | \$2,521,270 | \$3,977,956 | \$1,585,557 | \$678,000 |

Expenditures Summary

\$678,000 **-\$947,557**
 (-58.29% vs. prior year)

Capital Project Fund - SPLOST 2018 Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|--------------------------------|---------------|-----------------|----------------|-----------------|--|---|
| Expense Objects | | | | | | |
| Capital Outlays | | | | | | |
| Property | | | | | | |
| BUILDINGS | \$620 | \$0 | \$0 | \$0 | \$0 | 0% |
| INFRASTRUCTURE | \$0 | \$48,700 | \$0 | \$0 | \$0 | 0% |
| Total Property: | \$620 | \$48,700 | \$0 | \$0 | \$0 | 0% |
| Machinery and Equipment | | | | | | |
| MACHINERY & EQUIPMENT | \$0 | \$41,845 | \$0 | \$0 | \$0 | 0% |
| VEHICLES | \$147,100 | \$216,939 | \$907,557 | \$0 | -\$907,557 | -100% |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---------------------------------------|------------------|------------------|--------------------|------------------|--|---|
| Total Machinery and Equipment: | \$147,100 | \$258,783 | \$907,557 | \$0 | -\$907,557 | -100% |
| Total Capital Outlays: | \$147,720 | \$307,483 | \$907,557 | \$0 | -\$907,557 | -100% |
| | | | | | | |
| Debt Service | | | | | | |
| Principal | | | | | | |
| PRINCIPAL | \$135,772 | \$0 | \$0 | \$590,000 | \$590,000 | N/A |
| CAPITAL LEASE | \$542,070 | \$619,285 | \$570,000 | \$0 | -\$570,000 | -100% |
| Total Principal: | \$677,842 | \$619,285 | \$570,000 | \$590,000 | \$20,000 | 3.5% |
| | | | | | | |
| Interest | | | | | | |
| INTEREST | \$0 | \$2,301 | \$108,000 | \$88,000 | -\$20,000 | -18.5% |
| Total Interest: | \$0 | \$2,301 | \$108,000 | \$88,000 | -\$20,000 | -18.5% |
| Total Debt Service: | \$677,842 | \$621,586 | \$678,000 | \$678,000 | \$0 | 0% |
| Total Expense Objects: | \$825,562 | \$929,069 | \$1,585,557 | \$678,000 | -\$907,557 | -57.2% |



SPLOST 2022 Fund (Capital Project Fund)

Statement of Purpose

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:

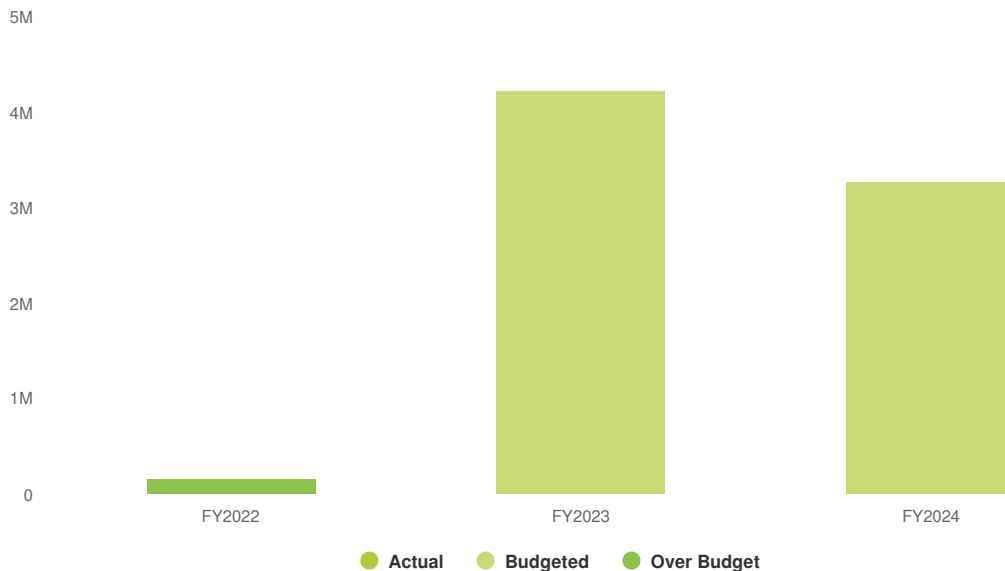
- Transportation improvements to include roads, streets, sidewalks, trails, parking and other similar projects (26% of funds received).
- Police Department facilities and equipment (12% of funds received).
- Fire Department facilities and equipment (12% of funds received).
- Recreation, parks, cemetery, 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 was a new fund for FY23.

Revenues Summary

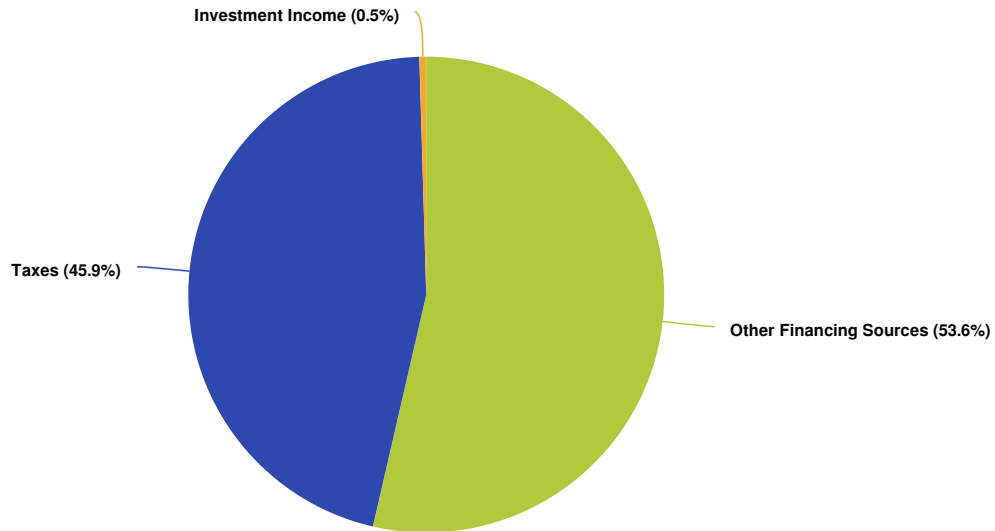
\$3,265,130 **-\$960,253**
(-22.73% vs. prior year)

Capital Project Fund - SPLOST 2022 Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source

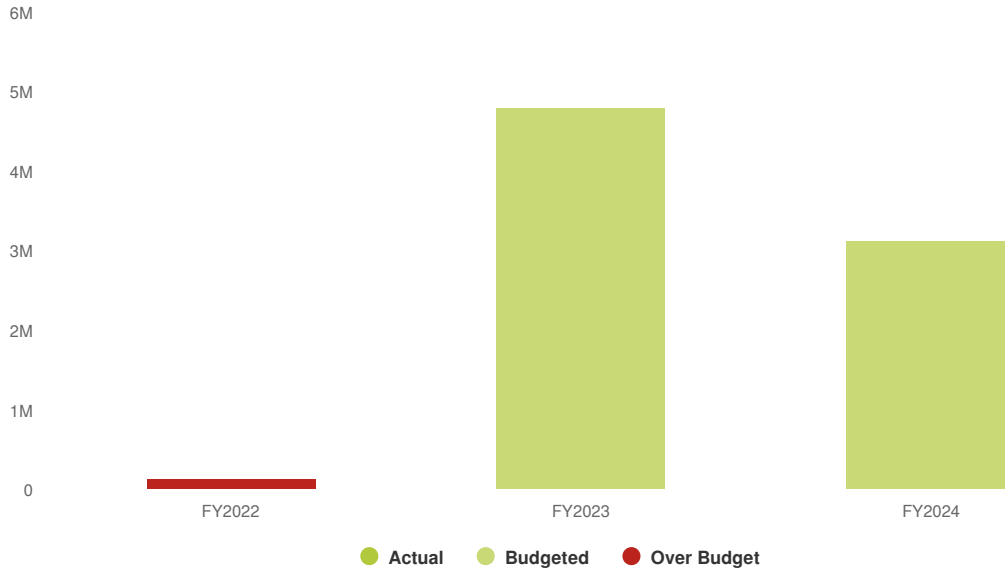


| Name | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|---|------------------|--------------------|--------------------|
| Revenue Source | | | |
| Taxes | | | |
| General Sales and Use Taxes | | | |
| SPLOST Proceeds | \$150,886 | \$2,770,000 | \$1,500,000 |
| Total General Sales and Use Taxes: | \$150,886 | \$2,770,000 | \$1,500,000 |
| Total Taxes: | \$150,886 | \$2,770,000 | \$1,500,000 |
| | | | |
| Investment Income | | | |
| INTEREST REVENUES | \$0 | \$0 | \$15,000 |
| Total Investment Income: | \$0 | \$0 | \$15,000 |
| | | | |
| Other Financing Sources | | | |
| General Long-term Debt Issued | | | |
| Proceeds - Debt | \$0 | \$2,888,550 | \$0 |
| Total General Long-term Debt Issued: | \$0 | \$2,888,550 | \$0 |
| | | | |
| Prior Year Reserves | | | |
| PRIOR YEAR RESERVES | \$0 | -\$426,167 | \$1,750,130 |
| Total Prior Year Reserves: | \$0 | -\$426,167 | \$1,750,130 |
| Total Other Financing Sources: | \$0 | \$2,462,383 | \$1,750,130 |
| Total Revenue Source: | \$150,886 | \$5,232,383 | \$3,265,130 |

Expenditures Summary

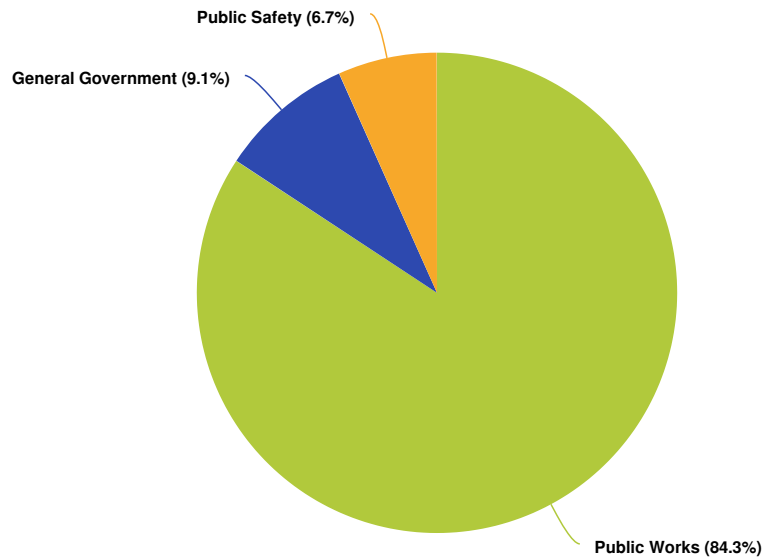
\$3,124,130 **-\$1,677,042**
(-34.93% vs. prior year)

Capital Project Fund - SPLOST 2022 Proposed and Historical Budget vs. Actual



Expenditures by Function

Budgeted Expenditures by Function



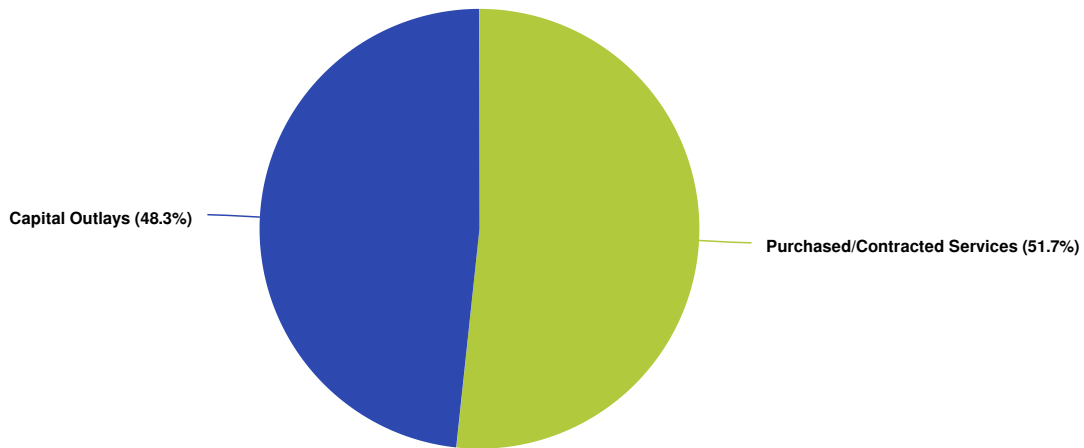
| Name | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|--|---------------|------------------|------------------|
| Expenditures | | | |
| General Government | | | |
| General Administration | | | |
| Technology Services | | | |
| MACHINERY & EQUIPMENT | \$0 | \$267,497 | \$0 |
| VEHICLES | \$0 | \$0 | \$80,000 |
| Total Technology Services: | \$0 | \$267,497 | \$80,000 |
| GIS | | | |
| VEHICLES | \$0 | \$40,000 | \$0 |
| Total GIS: | \$0 | \$40,000 | \$0 |
| Customer Service | | | |
| MACHINERY & EQUIPMENT | \$0 | \$75,000 | \$0 |
| Total Customer Service: | \$0 | \$75,000 | \$0 |
| General Government Buildings And Plant | | | |
| MACHINERY & EQUIPMENT | \$0 | \$0 | \$203,000 |
| Total General Government Buildings And Plant: | \$0 | \$0 | \$203,000 |
| Total General Administration: | \$0 | \$382,497 | \$283,000 |
| Total General Government: | \$0 | \$382,497 | \$283,000 |
| Public Safety | | | |

| Name | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|--|------------------|--------------------|--------------------|
| Police | | | |
| Police | | | |
| BUILDINGS | \$0 | \$2,050,700 | \$0 |
| VEHICLES | \$0 | \$104,550 | \$109,780 |
| Total Police: | \$0 | \$2,155,250 | \$109,780 |
| Total Police: | \$0 | \$2,155,250 | \$109,780 |
| Fire | | | |
| GENERAL REPAIRS & MAINTENANCE | \$0 | \$25,000 | \$0 |
| BUILDINGS | \$0 | \$22,500 | \$0 |
| MACHINERY & EQUIPMENT | \$0 | \$18,000 | \$0 |
| VEHICLES | \$0 | \$23,000 | \$98,850 |
| Total Fire: | \$0 | \$88,500 | \$98,850 |
| Total Public Safety: | \$0 | \$2,243,750 | \$208,630 |
| Public Works | | | |
| Administration | | | |
| INFRASTRUCTURE REPAIRS & MAINTENANCE | \$0 | \$204,040 | \$0 |
| BUILDINGS | \$0 | \$324,000 | \$0 |
| INFRASTRUCTURE | \$0 | \$900,000 | \$0 |
| MACHINERY & EQUIPMENT | \$0 | \$140,500 | \$0 |
| VEHICLES | \$0 | \$420,000 | \$0 |
| Total Administration: | \$0 | \$1,988,540 | \$0 |
| Highways and Streets | | | |
| Public Works | | | |
| GENERAL REPAIRS & MAINTENANCE | \$0 | \$0 | \$100,000 |
| INFRASTRUCTURE REPAIRS & MAINTENANCE | \$0 | \$0 | \$1,400,000 |
| BUILDING MAINTENANCE | \$0 | \$0 | \$15,000 |
| INFRASTRUCTURE | \$10,250 | \$0 | \$644,000 |
| MACHINERY & EQUIPMENT | \$0 | \$0 | \$263,500 |
| VEHICLES | \$114,696 | \$0 | \$110,000 |
| Total Public Works: | \$124,946 | \$0 | \$2,532,500 |
| Total Highways and Streets: | \$124,946 | \$0 | \$2,532,500 |
| Stormwater/EPS | | | |
| Stormwater Collection And Disposal | | | |
| INFRASTRUCTURE | \$0 | \$50,000 | \$0 |
| Total Stormwater Collection And Disposal: | \$0 | \$50,000 | \$0 |
| Total Stormwater/EPS: | \$0 | \$50,000 | \$0 |
| Public Works | | | |
| Cemetery | | | |
| PROFESSIONAL | \$0 | \$100,000 | \$100,000 |
| Total Cemetery: | \$0 | \$100,000 | \$100,000 |

| Name | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|----------------------------|---------------|----------------|-----------------|
| Total Public Works: | \$0 | \$100,000 | \$100,000 |
| Total Public Works: | \$124,946 | \$2,138,540 | \$2,632,500 |
| Total Expenditures: | \$124,946 | \$4,764,787 | \$3,124,130 |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|---------------|------------------|--------------------|--|---|
| Expense Objects | | | | | |
| Purchased/Contracted Services | | | | | |
| Purchased Professional Services | | | | | |
| PROFESSIONAL | \$0 | \$100,000 | \$100,000 | \$0 | 0% |
| Total Purchased Professional Services: | \$0 | \$100,000 | \$100,000 | \$0 | 0% |
| Property Services | | | | | |
| GENERAL REPAIRS & MAINTENANCE | \$0 | \$25,000 | \$0 | -\$25,000 | -100% |
| INFRASTRUCTURE REPAIRS & MAINTENANCE | \$0 | \$204,040 | \$0 | -\$204,040 | -100% |
| GENERAL REPAIRS & MAINTENANCE | \$0 | \$0 | \$100,000 | \$100,000 | N/A |
| INFRASTRUCTURE REPAIRS & MAINTENANCE | \$0 | \$0 | \$1,400,000 | \$1,400,000 | N/A |
| BUILDING MAINTENANCE | \$0 | \$0 | \$15,000 | \$15,000 | N/A |
| Total Property Services: | \$0 | \$229,040 | \$1,515,000 | \$1,285,960 | 561.5% |

| Name | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|------------------|--------------------|--------------------|--|---|
| Total Purchased/Contracted Services: | \$0 | \$329,040 | \$1,615,000 | \$1,285,960 | 390.8% |
| | | | | | |
| Capital Outlays | | | | | |
| Property | | | | | |
| BUILDINGS | \$0 | \$2,050,700 | \$0 | -\$2,050,700 | -100% |
| BUILDINGS | \$0 | \$22,500 | \$0 | -\$22,500 | -100% |
| BUILDINGS | \$0 | \$324,000 | \$0 | -\$324,000 | -100% |
| INFRASTRUCTURE | \$0 | \$900,000 | \$0 | -\$900,000 | -100% |
| INFRASTRUCTURE | \$10,250 | \$0 | \$644,000 | \$644,000 | N/A |
| INFRASTRUCTURE | \$0 | \$50,000 | \$0 | -\$50,000 | -100% |
| Total Property: | \$10,250 | \$3,347,200 | \$644,000 | -\$2,703,200 | -80.8% |
| | | | | | |
| Machinery and Equipment | | | | | |
| MACHINERY & EQUIPMENT | \$0 | \$267,497 | \$0 | -\$267,497 | -100% |
| VEHICLES | \$0 | \$0 | \$80,000 | \$80,000 | N/A |
| VEHICLES | \$0 | \$40,000 | \$0 | -\$40,000 | -100% |
| MACHINERY & EQUIPMENT | \$0 | \$75,000 | \$0 | -\$75,000 | -100% |
| MACHINERY & EQUIPMENT | \$0 | \$0 | \$203,000 | \$203,000 | N/A |
| VEHICLES | \$0 | \$104,550 | \$109,780 | \$5,230 | 5% |
| MACHINERY & EQUIPMENT | \$0 | \$18,000 | \$0 | -\$18,000 | -100% |
| VEHICLES | \$0 | \$23,000 | \$98,850 | \$75,850 | 329.8% |
| MACHINERY & EQUIPMENT | \$0 | \$140,500 | \$0 | -\$140,500 | -100% |
| VEHICLES | \$0 | \$420,000 | \$0 | -\$420,000 | -100% |
| MACHINERY & EQUIPMENT | \$0 | \$0 | \$263,500 | \$263,500 | N/A |
| VEHICLES | \$114,696 | \$0 | \$110,000 | \$110,000 | N/A |
| Total Machinery and Equipment: | \$114,696 | \$1,088,547 | \$865,130 | -\$223,417 | -20.5% |
| Total Capital Outlays: | \$124,946 | \$4,435,747 | \$1,509,130 | -\$2,926,617 | -66% |
| Total Expense Objects: | \$124,946 | \$4,764,787 | \$3,124,130 | -\$1,640,657 | -34.4% |

Local Maintenance Improvement Grant (LMIG) Fund (Capital Project Fund)

Statement of Purpose

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.

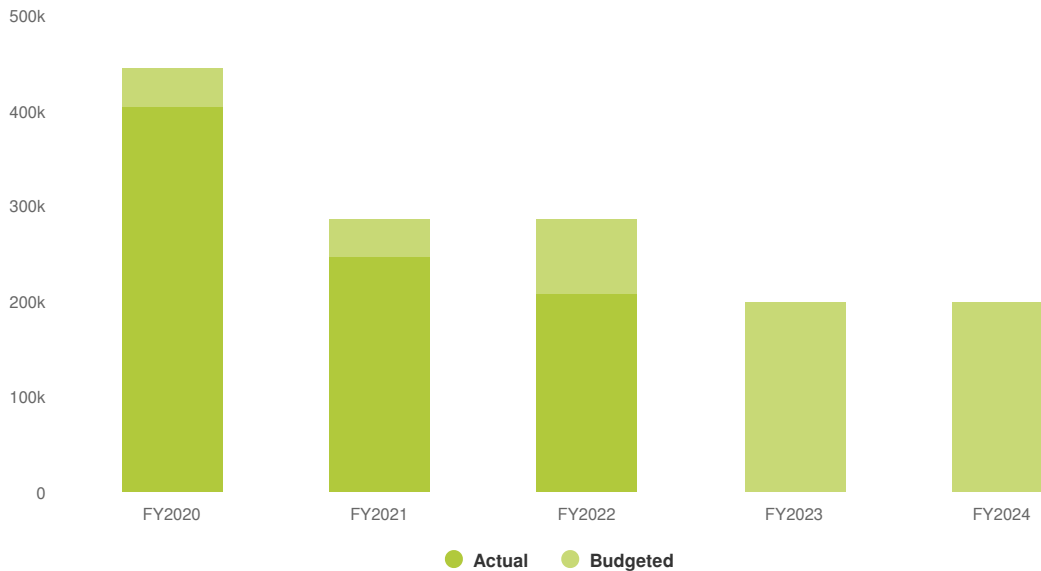
The City is required to match 30% of the grant because the TSPLOST did not pass in Barrow County.

Selection of the LMIG project will be by Council vote.

Revenues Summary

\$200,000 **\$0**
(0.00% vs. prior year)

Capital Project Fund - Local Maintenance Improvement Grant (LMIG) Proposed and Historical Budget vs. Actual



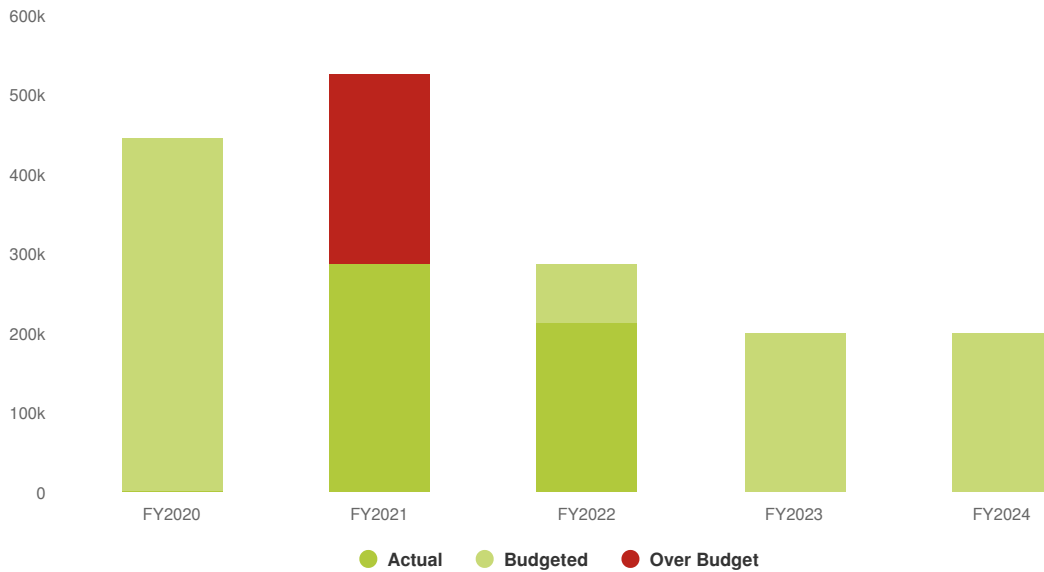
Revenues by Source

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|--|------------------|------------------|------------------|------------------|
| Revenue Source | | | | |
| Intergovernmental Revenues | | | | |
| STATE GOVERNMENT GRANTS | \$246,187 | \$207,414 | \$200,000 | \$200,000 |
| Total Intergovernmental Revenues: | \$246,187 | \$207,414 | \$200,000 | \$200,000 |
| Total Revenue Source: | \$246,187 | \$207,414 | \$200,000 | \$200,000 |

Expenditures Summary

\$200,000 \$0
 (0.00% vs. prior year)

Capital Project Fund - Local Maintenance Improvement Grant (LMIG) Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|--------------------------------------|---------------|---------------|----------------|------------------|--|---|
| Expense Objects | | | | | | |
| Purchased/Contracted Services | | | | | | |
| Property Services | | | | | | |
| INFRASTRUTURE REPAIRS & MAINTENANCE | \$0 | \$0 | \$0 | \$200,000 | \$200,000 | N/A |
| Total Property Services: | \$0 | \$0 | \$0 | \$200,000 | \$200,000 | N/A |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|------------------|------------------|------------------|------------------|--|---|
| | | | | | | |
| Total Purchased/Contracted Services: | \$0 | \$0 | \$0 | \$200,000 | \$200,000 | N/A |
| | | | | | | |
| Capital Outlays | | | | | | |
| Property | | | | | | |
| INFRASTRUCTURE | \$525,876 | \$213,059 | \$200,000 | \$0 | -\$200,000 | -100% |
| Total Property: | \$525,876 | \$213,059 | \$200,000 | \$0 | -\$200,000 | -100% |
| Total Capital Outlays: | \$525,876 | \$213,059 | \$200,000 | \$0 | -\$200,000 | -100% |
| Total Expense Objects: | \$525,876 | \$213,059 | \$200,000 | \$200,000 | \$0 | 0% |



Governor's Grant Fund (Capital Project Fund)

Statement of Purpose

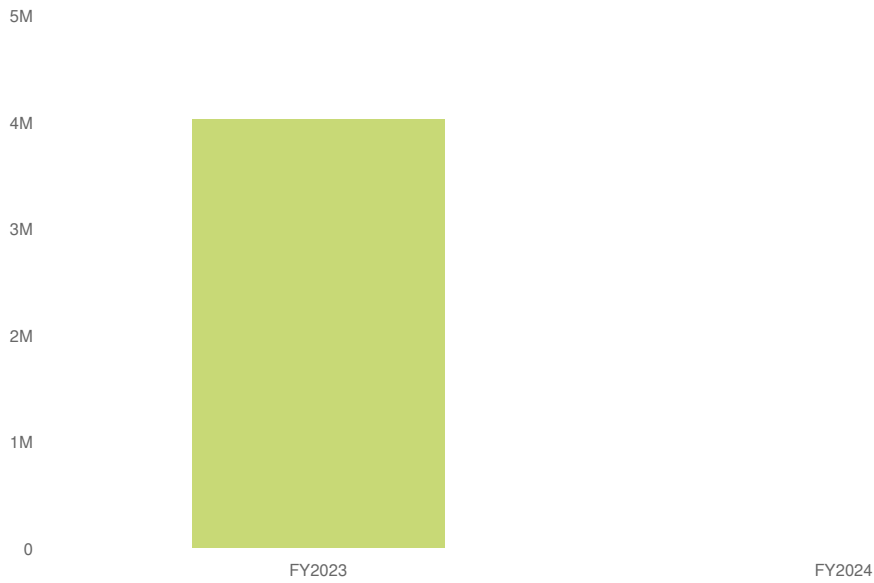
This fund represents \$10 million in grant funds awarded by Georgia Governor Brian Kemp as part of the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program, a part of the American Rescue Plan Act funds. Grant funds and expenditures must comply with the Federal Uniform Guidance Rules, and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

This is a new fund for FY23.

Revenues Summary

\$0 **-\$4,035,000**
 (-100.00% vs. prior year)

Capital Project Fund - Governor's Grant Proposed and Historical Budget vs. Actual



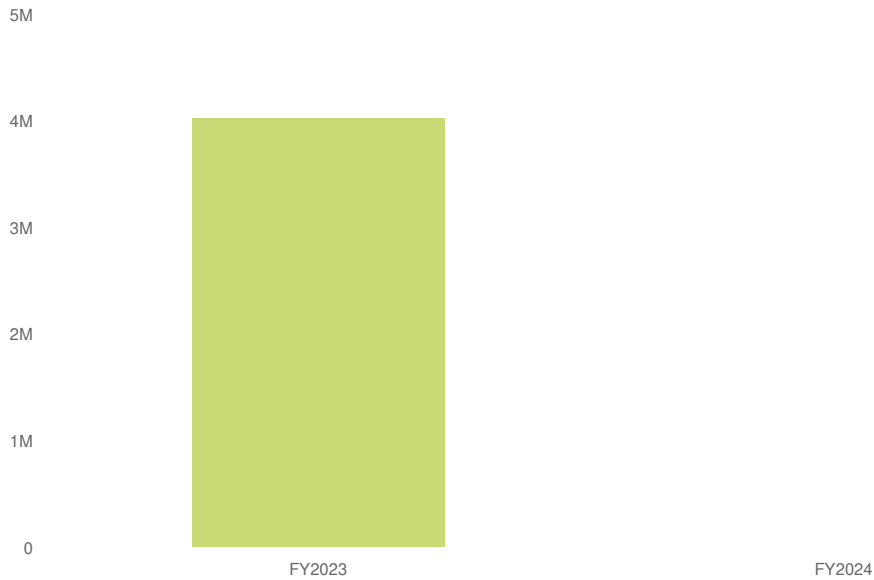
Revenues by Source

| Name | FY2023 Amended | FY2024 Budgeted |
|--|--------------------|-----------------|
| Revenue Source | | |
| Intergovernmental Revenues | | |
| INTERGOVERNMENTAL REVENUE | \$35,000 | \$0 |
| FEDERAL GOVERNMENT GRANT | \$4,000,000 | \$0 |
| Total Intergovernmental Revenues: | \$4,035,000 | \$0 |
| Total Revenue Source: | \$4,035,000 | \$0 |

Expenditures Summary

\$0 -\$4,035,000
 (-100.00% vs. prior year)

Capital Project Fund - Governor's Grant Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

| Name | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|-------------------------------|--------------------|-----------------|--|---|
| Expense Objects | | | | |
| Capital Outlays | | | | |
| Property | | | | |
| INFRASTRUCTURE | \$4,000,000 | \$0 | -\$4,000,000 | -100% |
| INFRASTRUCTURE | \$35,000 | \$0 | -\$35,000 | -100% |
| Total Property: | \$4,035,000 | \$0 | -\$4,035,000 | -100% |
| Total Capital Outlays: | \$4,035,000 | \$0 | -\$4,035,000 | -100% |
| | | | | |
| Total Expense Objects: | \$4,035,000 | \$0 | -\$4,035,000 | -100% |

Revenue Bond Fund (Capital Project Fund)

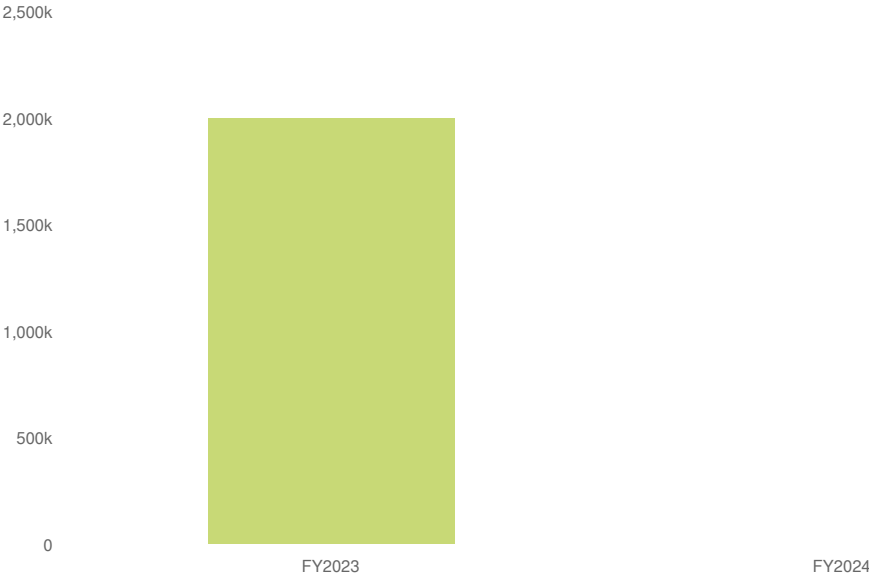
Statement of Purpose

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.

Revenues Summary

\$0 **-\$2,000,000**
 (-100.00% vs. prior year)

Capital Project Fund - Revenue Bond Proposed and Historical Budget vs. Actual



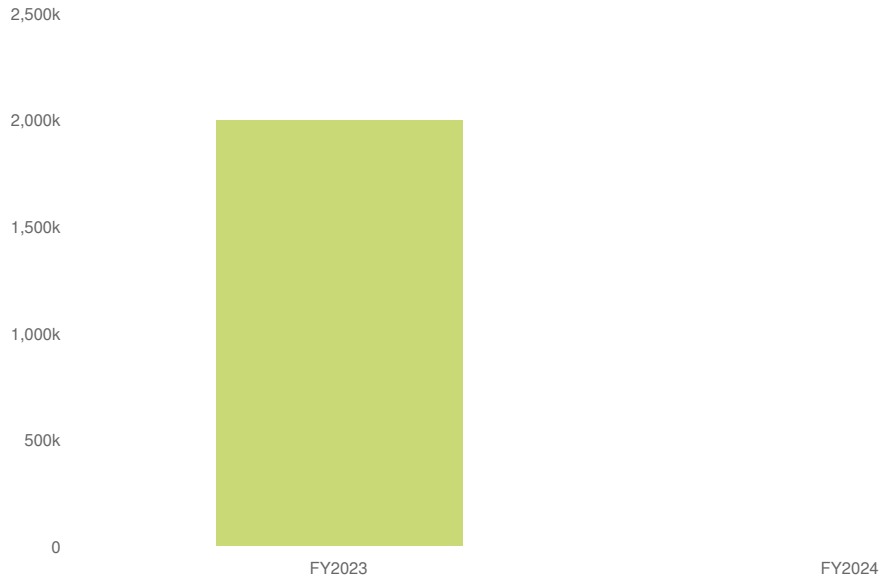
Revenues by Source

| Name | FY2023 Amended | FY2024 Budgeted |
|---|--------------------|-----------------|
| Revenue Source | | |
| Other Financing Sources | | |
| General Long-term Debt Issued | | |
| PROCEEDS - DEBT | \$2,000,000 | \$0 |
| Total General Long-term Debt Issued: | \$2,000,000 | \$0 |
| Total Other Financing Sources: | \$2,000,000 | \$0 |
| Total Revenue Source: | \$2,000,000 | \$0 |

Expenditures Summary

\$0
-\$2,000,000
 (-100.00% vs. prior year)

Capital Project Fund - Revenue Bond Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

| Name | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|-------------------------------|--------------------|-----------------|--|---|
| Expense Objects | | | | |
| Capital Outlays | | | | |
| Property | | | | |
| INFRASTRUCTURE | \$2,000,000 | \$0 | -\$2,000,000 | -100% |
| Total Property: | \$2,000,000 | \$0 | -\$2,000,000 | -100% |
| Total Capital Outlays: | \$2,000,000 | \$0 | -\$2,000,000 | -100% |
| Total Expense Objects: | \$2,000,000 | \$0 | -\$2,000,000 | -100% |

Utility Complex (Water & Sewer Enterprise Fund)

Statement of Purpose

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

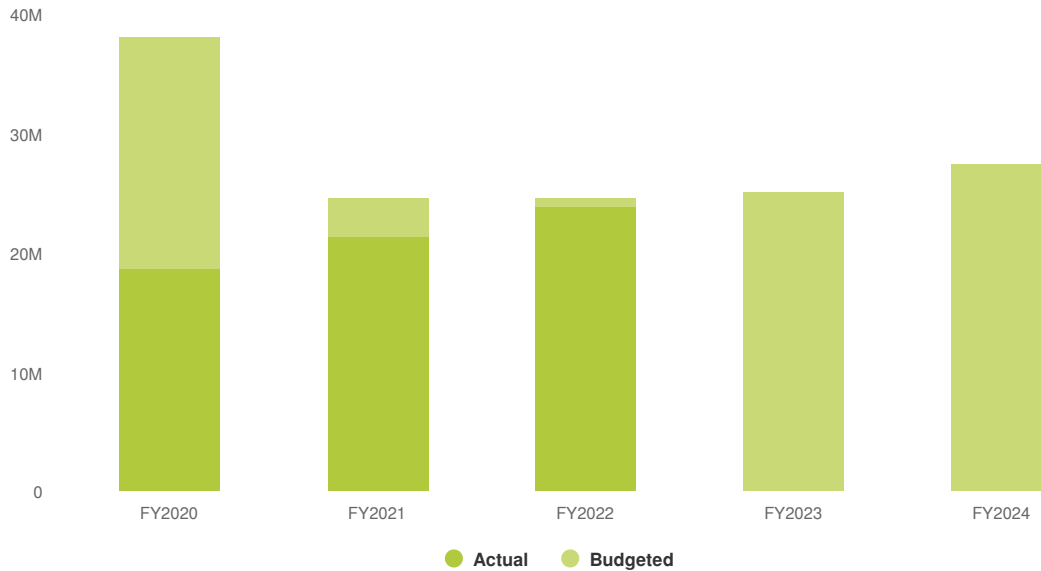
Goals & Objectives

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.

Revenues Summary

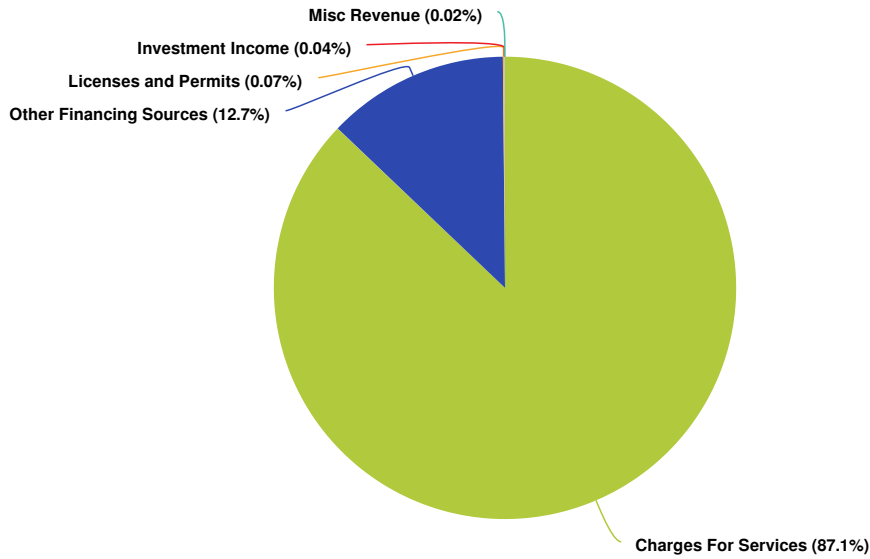
\$27,542,373 **\$2,436,211**
(9.70% vs. prior year)

Enterprise Fund - Water and Sewer - Utility Complex Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|---------------------------------------|---------------|-----------------|-----------------|-----------------|
| Revenue Source | | | | |
| Licenses and Permits | | | | |
| Regulatory Fees | | | | |
| WATER UTILITY PLAN REVIEW W/FLOW TEST | \$0 | \$12,750 | \$10,000 | \$20,580 |
| Total Regulatory Fees: | \$0 | \$12,750 | \$10,000 | \$20,580 |
| Total Licenses and Permits: | \$0 | \$12,750 | \$10,000 | \$20,580 |
| | | | | |
| Charges For Services | | | | |
| Utility - Enterprise | | | | |
| WATER CHARGES | \$8,122,934 | \$8,647,184 | \$8,750,000 | \$8,693,700 |
| WATER CHARGES - SDC | \$2,390,150 | \$176,165 | \$0 | \$0 |
| AVAILABILTY CHARGES | \$5,132,076 | \$5,284,381 | \$5,690,000 | \$6,382,000 |
| WATER - RESTORATION FEES | \$188,925 | \$234,800 | \$225,000 | \$270,200 |
| COLLECTION FEE | \$0 | \$0 | \$1,000 | \$0 |
| WATER CONNECTION FEES | \$0 | \$595,344 | \$450,000 | \$900,000 |
| WATER SYSTEM DEV CHARGE | \$0 | \$1,703,702 | \$1,500,000 | \$1,705,200 |
| FIRE LINES | \$0 | \$213,800 | \$85,000 | \$147,000 |
| WATER METER RELOCATION FEES | \$0 | \$32,289 | \$15,000 | \$8,600 |
| SEWAGE CHARGES | \$2,193,104 | \$2,330,656 | \$1,900,000 | \$2,340,000 |
| SEWER CHARGES-SDC | \$1,071,294 | \$26,578 | \$0 | \$0 |
| SEWER AVAIL CHGES | \$1,516,366 | \$1,543,599 | \$2,450,000 | \$1,770,000 |
| WATER TAP FEES | \$354,993 | \$150,915 | \$200,000 | \$200,000 |
| SEWAGE TAP FEES | \$17,190 | \$3,019 | \$0 | \$0 |
| CEDAR CREEK TAP REVENUE | \$38,200 | \$363,000 | \$480,000 | \$0 |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|--|---------------------|---------------------|---------------------|---------------------|
| BARROW CO SEWER PENALTIES | \$5,221 | \$7,510 | \$5,000 | \$13,400 |
| PENALTIES | \$89,923 | \$114,900 | \$100,000 | \$182,000 |
| SEWER CONNECTION FEES | \$0 | \$33,438 | \$30,000 | \$14,000 |
| SEWER TAP FEES | \$0 | \$131,530 | \$10,000 | \$230,000 |
| SEWER SYSTEM DEV CHARGE | \$0 | \$251,754 | \$350,000 | \$240,000 |
| SEWER-BARROW TAP FEES | \$0 | \$42,000 | \$20,000 | \$44,000 |
| Total Utility - Enterprise: | \$21,120,375 | \$21,886,564 | \$22,261,000 | \$23,140,100 |
| Other Charges for Services | | | | |
| OTHER CHARGES FOR SERVICES | \$273,078 | \$63,425 | \$55,000 | \$119,000 |
| BILLING & COLLECTION REVENUE | \$70,828 | \$167,733 | \$65,000 | \$80,000 |
| Total Other Charges for Services: | \$343,906 | \$231,159 | \$120,000 | \$199,000 |
| Total Charges For Services: | \$21,464,281 | \$22,117,723 | \$22,381,000 | \$23,339,100 |
| Investment Income | | | | |
| INTEREST REVENUES | \$54,072 | \$62,061 | \$5,000 | \$10,000 |
| UNREALIZED GAIN OR LOSS ON INVESTMENT | \$81,923 | -\$232,263 | \$0 | \$0 |
| Total Investment Income: | \$135,995 | -\$170,202 | \$5,000 | \$10,000 |
| Contributions and Donations From Private Sources | | | | |
| CONTRIBUTIONS | \$1,525,202 | \$4,100,605 | \$30,000 | \$0 |
| Total Contributions and Donations From Private Sources: | \$1,525,202 | \$4,100,605 | \$30,000 | \$0 |
| Misc Revenue | | | | |
| REIMBURSEMENT FOR DAMAGED PROPERTY | \$38,727 | \$0 | \$0 | \$0 |
| OTHER REVENUES | \$10,638 | \$9,378 | \$5,000 | \$6,000 |
| Total Misc Revenue: | \$49,366 | \$9,378 | \$5,000 | \$6,000 |
| Other Financing Sources | | | | |
| Transfers | | | | |
| TRANSFERS - GENERAL FUND | -\$1,804,604 | -\$2,200,000 | -\$3,000,000 | -\$2,000,000 |
| TRANSFERS - 2012 SPLOST FUND | \$28,607 | \$5,506 | \$0 | \$0 |
| Total Transfers: | -\$1,775,997 | -\$2,194,494 | -\$3,000,000 | -\$2,000,000 |
| Proceeds | | | | |
| DISPOSITION OF ASSETS | -\$3,167 | -\$583 | \$0 | \$0 |
| Total Proceeds: | -\$3,167 | -\$583 | \$0 | \$0 |
| General Long-term Debt Issued | | | | |
| PROCEEDS - DEBT | \$0 | \$0 | \$2,927,200 | \$1,015,000 |
| Total General Long-term Debt Issued: | \$0 | \$0 | \$2,927,200 | \$1,015,000 |
| Prior Year Reserves | | | | |
| PRIOR YEAR RESERVES | \$0 | \$0 | \$2,747,962 | \$5,128,819 |

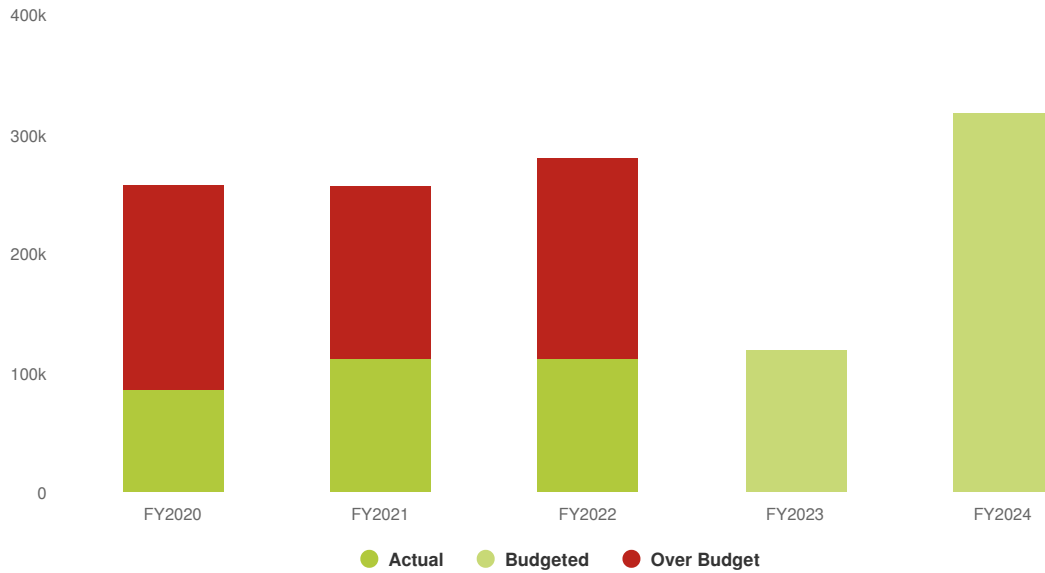


| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted |
|--------------------------------|---------------|---------------|----------------|-----------------|
| Total Prior Year Reserves: | \$0 | \$0 | \$2,747,962 | \$5,128,819 |
| Total Other Financing Sources: | -\$1,779,164 | -\$2,195,077 | \$2,675,162 | \$4,143,819 |
| Total Revenue Source: | \$21,395,680 | \$23,875,177 | \$25,106,162 | \$27,519,499 |

Expenditures Summary

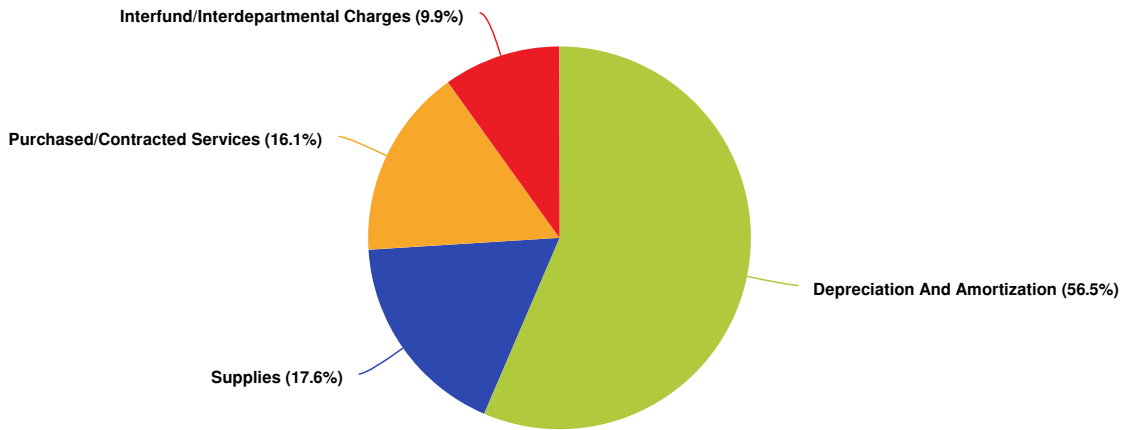
\$318,860 **\$199,360**
 (166.83% vs. prior year)

Enterprise Fund - Water and Sewer - Utility Complex Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|-----------------|-----------------|-----------------|-----------------|--|---|
| Expense Objects | | | | | | |
| Purchased/Contracted Services | | | | | | |
| Property Services | | | | | | |
| CLEANING SERVICES | \$12,395 | \$11,480 | \$27,000 | \$17,400 | -\$9,600 | -35.6% |
| GENERAL REPAIRS & MAINTENANCE | \$18,560 | \$22,974 | \$33,200 | \$31,060 | -\$2,140 | -6.4% |
| Total Property Services: | \$30,955 | \$34,454 | \$60,200 | \$48,460 | -\$11,740 | -19.5% |
| Other | | | | | | |
| DUES & FEES | \$633 | \$0 | \$700 | \$2,800 | \$2,100 | 300% |
| Total Other: | \$633 | \$0 | \$700 | \$2,800 | \$2,100 | 300% |
| Total Purchased/Contracted Services: | \$31,588 | \$34,454 | \$60,900 | \$51,260 | -\$9,640 | -15.8% |
| Supplies | | | | | | |
| GENERAL SUPPLIES | \$113 | \$154 | \$0 | \$0 | \$0 | 0% |
| WATER / SEWAGE | \$25,798 | \$25,933 | \$26,000 | \$36,000 | \$10,000 | 38.5% |
| ELECTRICITY | \$21,403 | \$18,783 | \$20,000 | \$20,000 | \$0 | 0% |
| SMALL TOOLS & EQUIPMENT | \$0 | \$127 | \$0 | \$0 | \$0 | 0% |
| Total Supplies: | \$47,314 | \$44,996 | \$46,000 | \$56,000 | \$10,000 | 21.7% |



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|------------------|------------------|------------------|------------------|--|---|
| Interfund/Interdepartmental Charges | | | | | | |
| INDIRECT COST ALLOCATIONS | \$0 | \$23,900 | \$12,600 | \$31,600 | \$19,000 | 150.8% |
| Total Interfund/Interdepartmental Charges: | \$0 | \$23,900 | \$12,600 | \$31,600 | \$19,000 | 150.8% |
| | | | | | | |
| Depreciation And Amortization | | | | | | |
| Depreciation | | | | | | |
| DEPRECIATION | \$177,717 | \$177,717 | \$0 | \$180,000 | \$180,000 | N/A |
| Total Depreciation: | \$177,717 | \$177,717 | \$0 | \$180,000 | \$180,000 | N/A |
| Total Depreciation And Amortization: | \$177,717 | \$177,717 | \$0 | \$180,000 | \$180,000 | N/A |
| Total Expense Objects: | \$256,619 | \$281,067 | \$119,500 | \$318,860 | \$199,360 | 166.8% |



Utility Warehouse (Water & Sewer Enterprise Fund)

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.

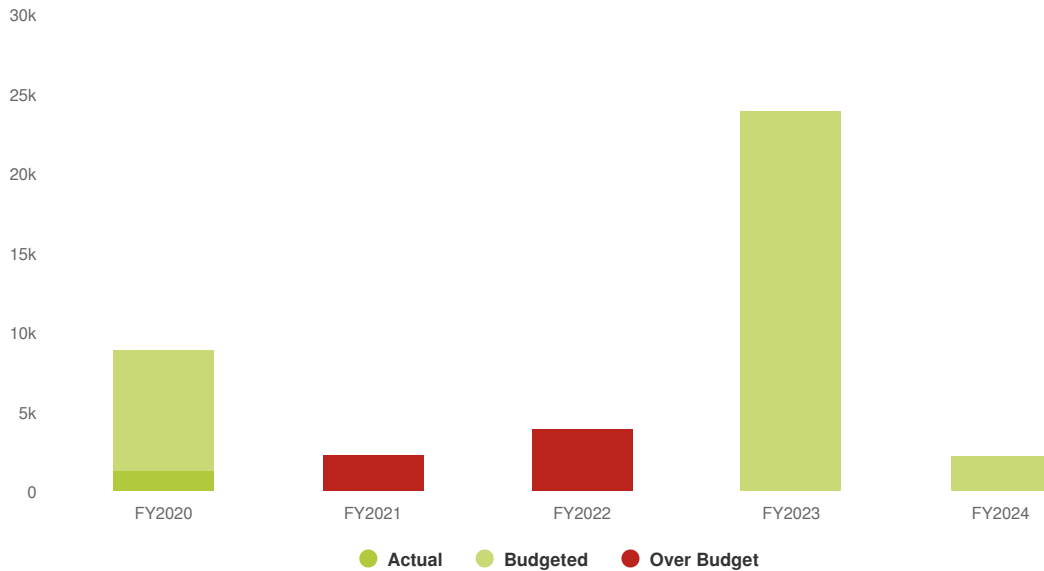
Goals & Objectives

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.

Expenditures Summary

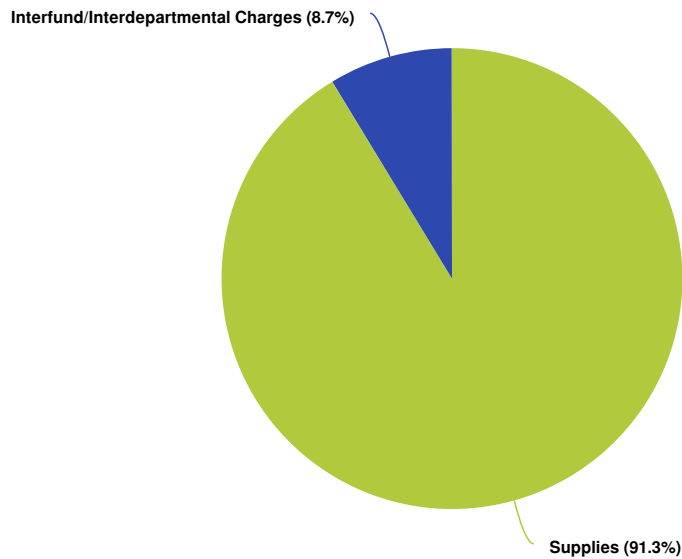
\$2,300 **-\$21,700**
(-90.42% vs. prior year)

Enterprise Fund - Water and Sewer - Utility Warehouse Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|---------------|----------------|-----------------|-----------------|--|---|
| Expense Objects | | | | | | |
| Purchased/Contracted Services | | | | | | |
| Purchased Professional Services | | | | | | |
| TECHNICAL | \$0 | \$1,677 | \$14,400 | \$0 | -\$14,400 | -100% |
| Total Purchased Professional Services: | \$0 | \$1,677 | \$14,400 | \$0 | -\$14,400 | -100% |
| Property Services | | | | | | |
| GENERAL REPAIRS & MAINTENANCE | \$487 | \$427 | \$4,500 | \$0 | -\$4,500 | -100% |
| Total Property Services: | \$487 | \$427 | \$4,500 | \$0 | -\$4,500 | -100% |
| Other | | | | | | |
| DUES & FEES | \$271 | \$0 | \$0 | \$0 | \$0 | 0% |
| Total Other: | \$271 | \$0 | \$0 | \$0 | \$0 | 0% |
| Total Purchased/Contracted Services: | \$758 | \$2,104 | \$18,900 | \$0 | -\$18,900 | -100% |
| Supplies | | | | | | |
| WATER / SEWAGE | \$1,535 | \$1,527 | \$2,100 | \$2,100 | \$0 | 0% |
| SMALL TOOLS & EQUIPMENT | \$68 | \$0 | \$500 | \$0 | -\$500 | -100% |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|----------------|----------------|-----------------|-----------------|--|---|
| Total Supplies: | \$1,602 | \$1,527 | \$2,600 | \$2,100 | -\$500 | -19.2% |
| | | | | | | |
| Interfund/Interdepartmental Charges | | | | | | |
| INDIRECT COST ALLOCATIONS | \$0 | \$300 | \$2,500 | \$200 | -\$2,300 | -92% |
| Total Interfund/Interdepartmental Charges: | \$0 | \$300 | \$2,500 | \$200 | -\$2,300 | -92% |
| Total Expense Objects: | \$2,361 | \$3,931 | \$24,000 | \$2,300 | -\$21,700 | -90.4% |

Water Treatment (Water & Sewer Enterprise Fund)

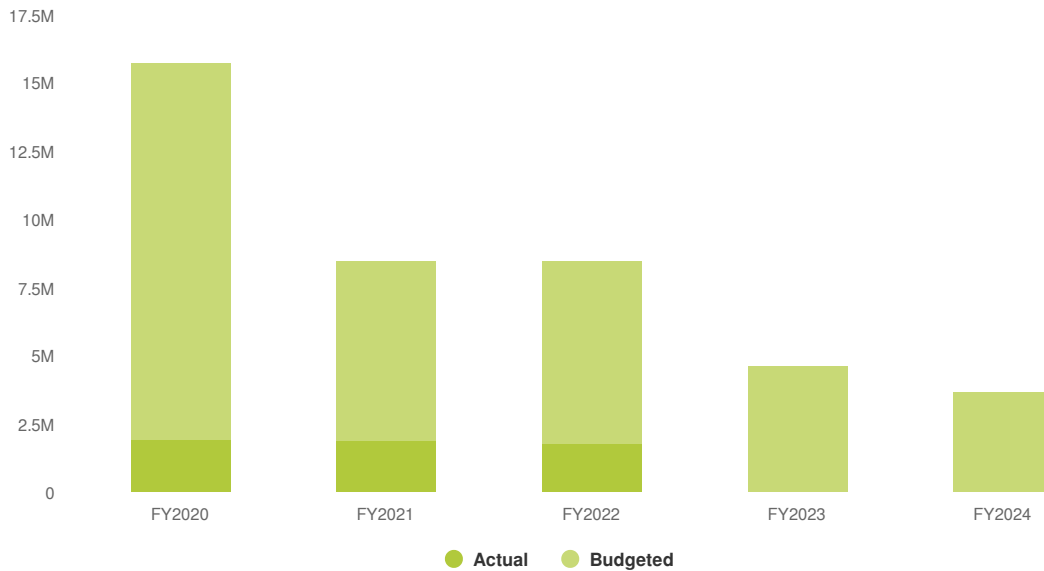
Statement of Purpose

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.

Expenditures Summary

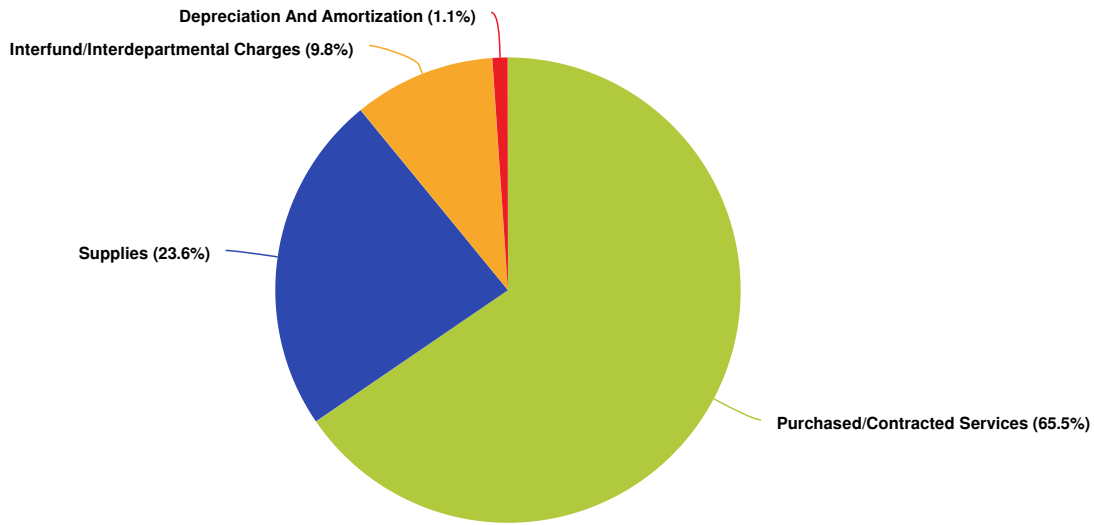
\$3,710,464 **-\$936,486**
(-20.15% vs. prior year)

Enterprise Fund - Water and Sewer - Water Treatment Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|------------------|------------------|--------------------|--------------------|--|---|
| Expense Objects | | | | | | |
| Purchased/Contracted Services | | | | | | |
| Purchased Professional Services | | | | | | |
| PROFESSIONAL | \$773,394 | \$790,300 | \$830,850 | \$855,840 | \$24,990 | 3% |
| BILLING & COLLECTION SERVICES | \$93,118 | \$66,300 | \$124,600 | \$127,200 | \$2,600 | 2.1% |
| TECHNICAL | \$26,953 | \$25,140 | \$70,100 | \$161,000 | \$90,900 | 129.7% |
| Total Purchased Professional Services: | \$893,465 | \$881,740 | \$1,025,550 | \$1,144,040 | \$118,490 | 11.6% |
| Property Services | | | | | | |
| LANDFILL FEES | \$7,030 | \$0 | \$7,000 | \$855,804 | \$848,804 | 12,125.8% |
| GENERAL REPAIRS & MAINTENANCE | \$21,551 | \$3,300 | \$40,000 | \$0 | -\$40,000 | -100% |
| INFRASTRUCTURE REPAIRS & MAINTENANCE | \$54,510 | \$45,646 | \$275,000 | \$265,000 | -\$10,000 | -3.6% |
| VEHICLE REPAIRS & MAINTENANCE | \$0 | \$0 | \$5,000 | \$5,000 | \$0 | 0% |
| EQUIPMENT REPAIRS & MAINTENANCE | \$617 | \$35,828 | \$75,000 | \$75,000 | \$0 | 0% |
| RENTAL OF EQUIPMENT | \$6,543 | \$12,879 | \$18,000 | \$45,000 | \$27,000 | 150% |
| Total Property Services: | \$90,250 | \$97,652 | \$420,000 | \$1,245,804 | \$825,804 | 196.6% |



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|--------------------|--------------------|--------------------|--------------------|--|---|
| Other | | | | | | |
| COMMUNICATIONS | \$0 | \$0 | \$0 | \$10,800 | \$10,800 | N/A |
| ADVERTISING | \$10 | \$0 | \$0 | \$15,000 | \$15,000 | N/A |
| PRINTING & BINDING | \$199 | \$0 | \$1,500 | \$1,500 | \$0 | 0% |
| DUES & FEES | \$65 | \$1,341 | \$11,900 | \$11,900 | \$0 | 0% |
| Total Other: | \$274 | \$1,341 | \$13,400 | \$39,200 | \$25,800 | 192.5% |
| Total Purchased/Contracted Services: | \$983,988 | \$980,733 | \$1,458,950 | \$2,429,044 | \$970,094 | 66.5% |
| Supplies | | | | | | |
| GENERAL SUPPLIES | \$39 | \$853 | \$5,000 | \$0 | -\$5,000 | -100% |
| ELECTRICITY | \$345,258 | \$325,091 | \$330,000 | \$451,920 | \$121,920 | 36.9% |
| SMALL TOOLS & EQUIPMENT | \$25,245 | \$6,896 | \$84,000 | \$125,000 | \$41,000 | 48.8% |
| CHEMICALS | \$209,814 | \$246,797 | \$320,000 | \$300,000 | -\$20,000 | -6.2% |
| Total Supplies: | \$580,356 | \$579,637 | \$739,000 | \$876,920 | \$137,920 | 18.7% |
| Capital Outlays | | | | | | |
| Property | | | | | | |
| SITE IMPROVEMENTS | \$0 | \$0 | \$65,000 | \$0 | -\$65,000 | -100% |
| INFRASTRUCTURE | \$0 | \$0 | \$2,000,000 | \$0 | -\$2,000,000 | -100% |
| Total Property: | \$0 | \$0 | \$2,065,000 | \$0 | -\$2,065,000 | -100% |
| Machinery and Equipment | | | | | | |
| MACHINERY & EQUIPMENT | \$0 | \$0 | \$100,000 | \$0 | -\$100,000 | -100% |
| VEHICLES | \$0 | \$0 | \$40,000 | \$0 | -\$40,000 | -100% |
| Total Machinery and Equipment: | \$0 | \$0 | \$140,000 | \$0 | -\$140,000 | -100% |
| Total Capital Outlays: | \$0 | \$0 | \$2,205,000 | \$0 | -\$2,205,000 | -100% |
| Interfund/Interdepartmental Charges | | | | | | |
| INDIRECT COST ALLOCATIONS | \$275,400 | \$148,700 | \$244,000 | \$364,500 | \$120,500 | 49.4% |
| Total Interfund/Interdepartmental Charges: | \$275,400 | \$148,700 | \$244,000 | \$364,500 | \$120,500 | 49.4% |
| Depreciation And Amortization | | | | | | |
| Depreciation | | | | | | |
| DEPRECIATION | \$25,967 | \$37,554 | \$0 | \$40,000 | \$40,000 | N/A |
| Total Depreciation: | \$25,967 | \$37,554 | \$0 | \$40,000 | \$40,000 | N/A |
| Total Depreciation And Amortization: | \$25,967 | \$37,554 | \$0 | \$40,000 | \$40,000 | N/A |
| Total Expense Objects: | \$1,865,711 | \$1,746,624 | \$4,646,950 | \$3,710,464 | -\$936,486 | -20.2% |

Goals & 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.

Key Performance Indicators

| Key Performance Indicators | FY24 Forecasted | YTD FY23 | FY22 | FY21 | FY20 |
|----------------------------|-----------------|-------------|---------------|---------------|---------------|
| Water Produced | 1,700,000,000 | 361,430,000 | 1,622,180,000 | 1,535,320,000 | 1,542,760,000 |
| Water Purchased | 25,786,346 | 12,893,173 | 97,104,531 | 15,629,580 | 5,975,226 |
| Water Sold | 12,100,000 | 3,564,330 | 18,340,014 | 17,854,737 | 0 |
| Total | 1,737,886,346 | 370,758,843 | 1,700,944,517 | 1,533,094,843 | 1,548,735,226 |

Presented in Million Gallons



Water Distribution (Water & Sewer Enterprise Fund)

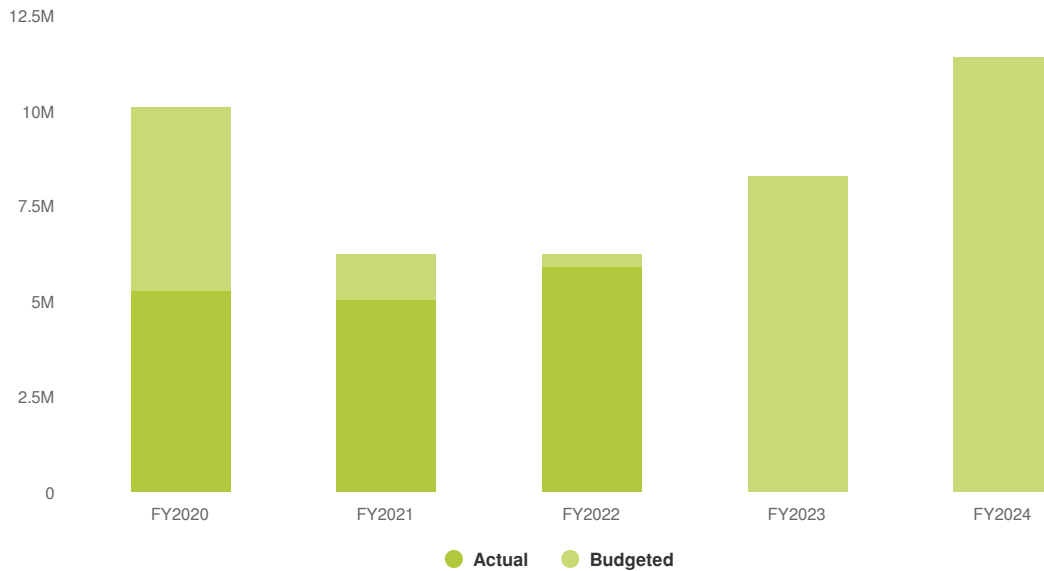
Statement of Purpose

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.

Expenditures Summary

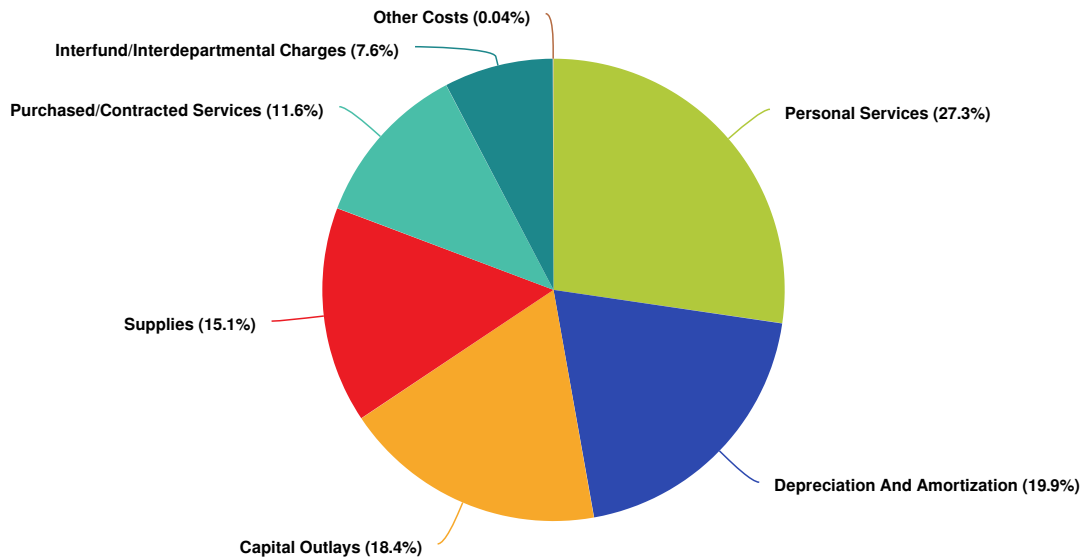
\$11,413,324 **\$3,115,687**
(37.55% vs. prior year)

Enterprise Fund - Water and Sewer - Water Distribution Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--|---|
| Expense Objects | | | | | | |
| Personal Services | | | | | | |
| Salaries and Wages | | | | | | |
| REGULAR SALARIES | \$759,701 | \$766,948 | \$1,359,503 | \$1,943,593 | \$598,028 | 44% |
| OVERTIME | \$74,423 | \$56,633 | \$128,024 | \$170,887 | \$44,173 | 34.5% |
| VACATION | \$42,623 | \$43,035 | \$60,717 | \$0 | -\$60,717 | -100% |
| HOLIDAY | \$28,107 | \$27,160 | \$54,692 | \$0 | -\$54,692 | -100% |
| Total Salaries and Wages: | \$904,854 | \$893,776 | \$1,602,935 | \$2,114,480 | \$526,793 | 32.9% |
| Benefits | | | | | | |
| GROUP INSURANCE | \$255,746 | \$243,329 | \$408,782 | \$528,886 | \$120,104 | 29.4% |
| SOCIAL SECURITY (FICA) | \$54,313 | \$51,657 | \$96,657 | \$134,727 | \$38,987 | 40.3% |
| MEDICARE | \$12,702 | \$12,081 | \$22,605 | \$31,522 | \$9,132 | 40.4% |
| RETIREMENT CONTRIBUTION | \$138,633 | -\$20,934 | \$0 | \$150,124 | \$151,761 | N/A |
| WORKERS COMPENSATION | \$0 | \$0 | \$0 | \$45,000 | \$45,000 | N/A |
| OTHER EMPLOYEE BENEFITS | \$193,931 | \$238,555 | \$260,431 | \$94,874 | -\$165,557 | -63.6% |
| Total Benefits: | \$655,326 | \$524,687 | \$788,476 | \$985,133 | \$199,426 | 25.3% |
| Total Personal Services: | \$1,560,180 | \$1,418,464 | \$2,391,411 | \$3,099,613 | \$726,219 | 30.4% |
| Purchased/Contracted Services | | | | | | |



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|------------------|------------------|--------------------|--------------------|--|---|
| Purchased Professional Services | | | | | | |
| PROFESSIONAL | \$102,845 | \$59,663 | \$75,000 | \$300,000 | \$225,000 | 300% |
| BILLING & COLLECTION SERVICES | \$113,200 | \$229,300 | \$310,400 | \$317,227 | \$11,684 | 3.8% |
| TECHNICAL | \$10,078 | \$36,385 | \$57,000 | \$43,150 | -\$13,850 | -24.3% |
| Total Purchased Professional Services: | \$226,124 | \$325,348 | \$442,400 | \$660,377 | \$222,834 | 50.4% |
| | | | | | | |
| Property Services | | | | | | |
| CLEANING SERVICES | \$222 | \$106 | \$200 | \$200 | \$0 | 0% |
| LANDFILL FEES | \$3,340 | \$3,435 | \$5,000 | \$5,000 | \$0 | 0% |
| GENERAL REPAIRS & MAINTENANCE | \$26 | \$1,743 | \$7,826 | \$8,000 | \$174 | 2.2% |
| INFRASTRUCTURE REPAIRS & MAINTENANCE | \$131,096 | \$134,466 | \$600,000 | \$400,000 | -\$200,000 | -33.3% |
| BUILDING MAINTENANCE | \$5,885 | \$6,333 | \$0 | \$0 | \$0 | 0% |
| VEHICLE REPAIRS & MAINTENANCE | \$36,738 | \$41,375 | \$75,000 | \$75,000 | \$0 | 0% |
| EQUIPMENT REPAIRS & MAINTENANCE | \$18,630 | \$9,676 | \$40,000 | \$40,000 | \$0 | 0% |
| RENTAL OF EQUIPMENT | \$1,109 | \$2,402 | \$3,000 | \$3,000 | \$0 | 0% |
| Total Property Services: | \$197,045 | \$199,538 | \$731,026 | \$531,200 | -\$199,826 | -27.3% |
| | | | | | | |
| Other | | | | | | |
| CLAIMS | \$0 | \$0 | \$10,000 | \$10,000 | \$0 | 0% |
| COMMUNICATIONS | \$21,855 | \$23,438 | \$30,000 | \$18,000 | -\$12,000 | -40% |
| ADVERTISING | \$0 | \$0 | \$4,100 | \$15,000 | \$10,900 | 265.9% |
| PRINTING & BINDING | \$36 | \$596 | \$8,000 | \$7,000 | -\$1,000 | -12.5% |
| TRAVEL | \$0 | \$5,559 | \$5,000 | \$7,100 | \$2,100 | 42% |
| DUES & FEES | \$14,248 | \$150,048 | \$23,000 | \$23,000 | \$0 | 0% |
| EDUCATION & TRAINING | \$780 | \$5,480 | \$30,800 | \$42,400 | \$11,600 | 37.7% |
| LICENSES & FEES | \$545 | \$21 | \$1,800 | \$1,550 | -\$250 | -13.9% |
| Total Other: | \$37,464 | \$185,142 | \$112,700 | \$124,050 | \$11,350 | 10.1% |
| Total Purchased/Contracted Services: | \$460,633 | \$710,028 | \$1,286,126 | \$1,315,627 | \$34,358 | 2.7% |
| | | | | | | |
| Supplies | | | | | | |
| GENERAL SUPPLIES | \$35,053 | \$31,280 | \$46,000 | \$46,000 | \$0 | 0% |
| WATER / SEWAGE | \$2,442 | \$2,407 | \$3,000 | \$3,550 | \$550 | 18.3% |
| ELECTRICITY | \$73,346 | \$80,945 | \$82,000 | \$84,960 | \$2,960 | 3.6% |
| GASOLINE | \$46,619 | \$63,823 | \$60,000 | \$66,500 | \$6,500 | 10.8% |
| FOOD & MEALS | \$957 | \$2,572 | \$5,400 | \$5,800 | \$400 | 7.4% |
| BOOKS & PUBLICATIONS | \$0 | \$0 | \$1,700 | \$1,000 | -\$700 | -41.2% |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|--------------------|--------------------|--------------------|---------------------|--|---|
| SUP/INV PURCHASED RESALE | \$1,302 | \$137,807 | \$300,000 | \$300,000 | \$0 | 0% |
| SMALL TOOLS & EQUIPMENT | \$16,681 | \$31,474 | \$89,300 | \$83,000 | -\$6,300 | -7.1% |
| TECHNOLOGY EQUIPMENT | \$1,343 | \$3,599 | \$17,800 | \$14,000 | -\$3,800 | -21.3% |
| UNIFORMS | \$8,168 | \$12,071 | \$17,000 | \$21,000 | \$4,000 | 23.5% |
| UTILITY SUPPLIES (PIPE, ETC) | \$553,649 | \$634,402 | \$870,000 | \$1,100,000 | \$230,000 | 26.4% |
| Total Supplies: | \$739,560 | \$1,000,379 | \$1,492,200 | \$1,725,810 | \$233,610 | 15.7% |
| Capital Outlays | | | | | | |
| Property | | | | | | |
| LAND | \$0 | \$0 | \$100,000 | \$0 | -\$100,000 | -100% |
| INFRASTRUCTURE | \$0 | \$0 | \$2,135,000 | \$1,623,000 | -\$512,000 | -24% |
| Total Property: | \$0 | \$0 | \$2,235,000 | \$1,623,000 | -\$612,000 | -27.4% |
| Machinery and Equipment | | | | | | |
| MACHINERY & EQUIPMENT | \$0 | \$0 | \$76,700 | \$177,000 | \$100,300 | 130.8% |
| VEHICLES | \$0 | \$0 | \$203,500 | \$303,500 | \$100,000 | 49.1% |
| Total Machinery and Equipment: | \$0 | \$0 | \$280,200 | \$480,500 | \$200,300 | 71.5% |
| Total Capital Outlays: | \$0 | \$0 | \$2,515,200 | \$2,103,500 | -\$411,700 | -16.4% |
| Interfund/Interdepartmental Charges | | | | | | |
| INDIRECT COST ALLOCATIONS | \$413,600 | \$493,500 | \$607,700 | \$870,900 | \$263,200 | 43.3% |
| Total Interfund/Interdepartmental Charges: | \$413,600 | \$493,500 | \$607,700 | \$870,900 | \$263,200 | 43.3% |
| Depreciation And Amortization | | | | | | |
| Depreciation | | | | | | |
| DEPRECIATION | \$1,872,149 | \$2,267,994 | \$0 | \$2,270,000 | \$2,270,000 | N/A |
| Total Depreciation: | \$1,872,149 | \$2,267,994 | \$0 | \$2,270,000 | \$2,270,000 | N/A |
| Total Depreciation And Amortization: | \$1,872,149 | \$2,267,994 | \$0 | \$2,270,000 | \$2,270,000 | N/A |
| Other Costs | | | | | | |
| Payments to Other Agencies | | | | | | |
| PUBLIC RELATIONS | \$3,150 | \$139 | \$5,000 | \$5,000 | \$0 | 0% |
| Total Payments to Other Agencies: | \$3,150 | \$139 | \$5,000 | \$5,000 | \$0 | 0% |
| Total Other Costs: | \$3,150 | \$139 | \$5,000 | \$5,000 | \$0 | 0% |
| Total Expense Objects: | \$5,049,271 | \$5,890,504 | \$8,297,637 | \$11,390,450 | \$3,115,687 | 37.5% |

Goals & 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.

Key Performance Indicators

| Key Performance Indicators | FY24 Forecasted | FY20 | FY21 | FY22 | FY FY23 |
|-------------------------------|-----------------|--------|--------|--------|---------|
| Number of Active Services | 18,450 | 17,091 | 17,463 | 18,163 | 19,090 |
| Miles of Main | 425 | 411.7 | 418 | 422 | 422 |
| Number of Customers | 48,500 | 45,000 | 45,404 | 48,000 | 48,000 |
| Water afterhours calls | 175 | 176 | 168 | 171 | 83 |
| Hydrant Maintenance | 2953 | 2,633 | 2,710 | 2,953 | 1266 |
| Discolored water complaints | 55 | 58 | 48 | 53 | 36 |
| Cut on/off water per customer | 56 | 62 | 58 | 50 | 32 |
| Investigate reported leaks | 408 | 398 | 416 | 399 | 239 |
| Water Utility 811 Locates | 9500 | 8,134 | 9,015 | 9,262 | 4,411 |
| Low pressure complaints | 85 | 68 | 73 | 86 | 56 |
| Main breaks | 30 | 18 | 23 | 35 | 15 |
| Move meters | 25 | 43 | 39 | 31 | 10 |
| Set new water meters | 575 | 343 | 602 | 527 | 530 |
| Service repair/replace | 160 | 138 | 133 | 147 | 68 |
| Water Tap-Commercial | 18 | 20 | 17 | 17 | 9 |
| Water Tap-Residential | 60 | 68 | 104 | 78 | 22 |

| Plan Submittals | FY24 Forecasted | FY20 | FY21 | FY22 | YTD FY23 |
|--|-----------------|------|------|-------|----------|
| Plans Received | 85 | 34 | 196 | 286 | 48 |
| Service availability letters | 35 | 37 | 47 | 34 | 23 |
| Plan/Project Subdivision Approvals EPD | 7 | 15 | 8 | 8 | N/A |
| Subdivision Lots approved | 850 | 752 | 908 | 1,210 | 230 |

Cedar Creek Wastewater Treatment (Water & Sewer Enterprise Fund)

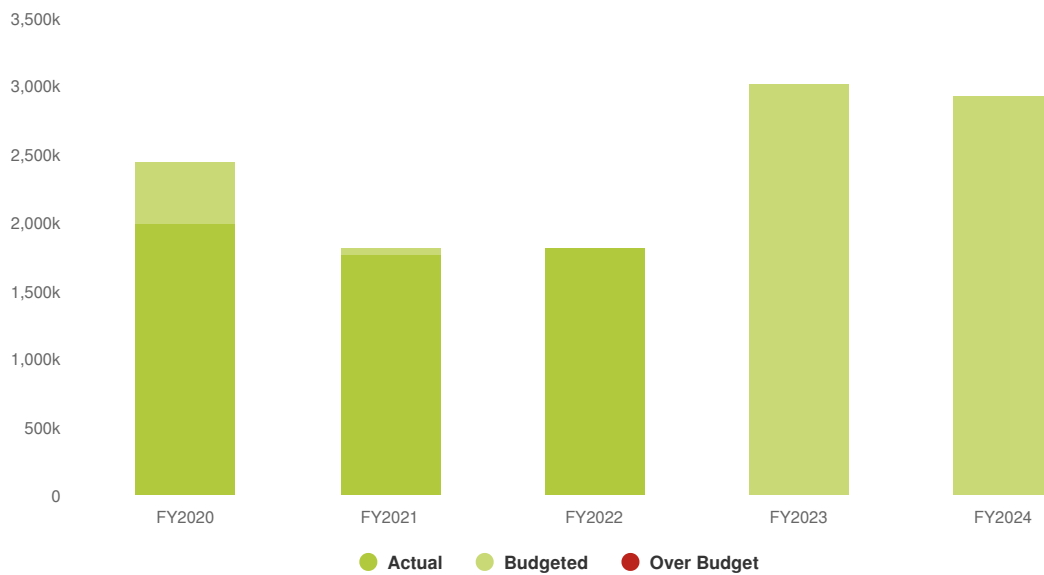
Statement of Purpose

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.

Expenditures Summary

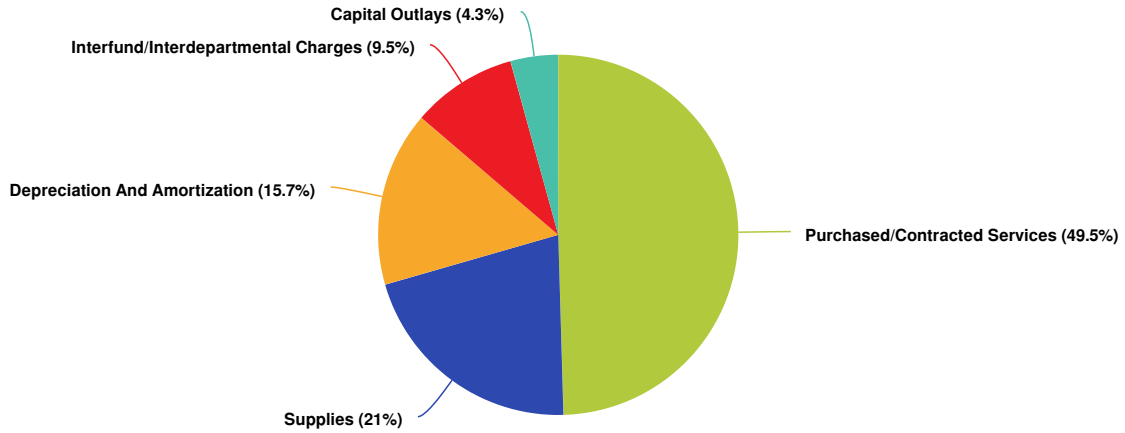
\$2,926,560 **-\$89,815**
(-2.98% vs. prior year)

Enterprise Fund - Water and Sewer - Cedar Creek Wastewater Treatment Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|------------------|------------------|------------------|------------------|--|---|
| Expense Objects | | | | | | |
| Purchased/Contracted Services | | | | | | |
| Purchased Professional Services | | | | | | |
| PROFESSIONAL | \$455,240 | \$468,246 | \$485,571 | \$500,200 | \$14,629 | 3% |
| BILLING & COLLECTION SERVICES | \$64,500 | \$69,100 | \$101,400 | \$96,000 | -\$5,400 | -5.3% |
| TECHNICAL | \$13,098 | \$11,193 | \$5,506 | \$5,500 | -\$6 | -0.1% |
| Total Purchased Professional Services: | \$532,838 | \$548,539 | \$592,477 | \$601,700 | \$9,223 | 1.6% |
| Property Services | | | | | | |
| LANDFILL FEES | \$123,855 | \$168,979 | \$200,000 | \$200,000 | \$0 | 0% |
| GENERAL REPAIRS & MAINTENANCE | \$11,810 | \$18,992 | \$135,200 | \$50,000 | -\$85,200 | -63% |
| INFRASTRUCTURE REPAIRS & MAINTENANCE | \$92,818 | \$50,574 | \$275,198 | \$310,000 | \$34,802 | 12.6% |
| EQUIPMENT REPAIRS & MAINTENANCE | \$5,022 | \$26,016 | \$300,000 | \$246,000 | -\$54,000 | -18% |
| RENTAL OF EQUIPMENT | \$3,836 | \$0 | \$5,000 | \$5,000 | \$0 | 0% |
| Total Property Services: | \$237,341 | \$264,562 | \$915,398 | \$811,000 | -\$104,398 | -11.4% |
| Other | | | | | | |



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|--------------------|--------------------|--------------------|--------------------|--|---|
| DUES & FEES | \$0 | \$12,547 | \$25,000 | \$37,000 | \$12,000 | 48% |
| Total Other: | \$0 | \$12,547 | \$25,000 | \$37,000 | \$12,000 | 48% |
| Total Purchased/Contracted Services: | \$770,179 | \$825,648 | \$1,532,875 | \$1,449,700 | -\$83,175 | -5.4% |
| | | | | | | |
| Supplies | | | | | | |
| GENERAL SUPPLIES | \$1,627 | \$28,507 | \$40,000 | \$50,000 | \$10,000 | 25% |
| WATER / SEWAGE | \$5,374 | \$5,580 | \$6,000 | \$11,280 | \$5,280 | 88% |
| ELECTRICITY | \$185,413 | \$177,303 | \$182,000 | \$208,980 | \$26,980 | 14.8% |
| SMALL TOOLS & EQUIPMENT | \$4,497 | \$4,997 | \$35,000 | \$114,000 | \$79,000 | 225.7% |
| CHEMICALS | \$149,976 | \$171,079 | \$145,000 | \$230,600 | \$85,600 | 59% |
| Total Supplies: | \$346,887 | \$387,465 | \$408,000 | \$614,860 | \$206,860 | 50.7% |
| | | | | | | |
| Capital Outlays | | | | | | |
| Property | | | | | | |
| BUILDINGS | \$0 | \$0 | \$25,000 | \$0 | -\$25,000 | -100% |
| INFRASTRUCTURE | \$0 | \$0 | \$785,000 | \$0 | -\$785,000 | -100% |
| Total Property: | \$0 | \$0 | \$810,000 | \$0 | -\$810,000 | -100% |
| | | | | | | |
| Machinery and Equipment | | | | | | |
| MACHINERY & EQUIPMENT | \$0 | \$0 | \$67,000 | \$125,000 | \$58,000 | 86.6% |
| Total Machinery and Equipment: | \$0 | \$0 | \$67,000 | \$125,000 | \$58,000 | 86.6% |
| Total Capital Outlays: | \$0 | \$0 | \$877,000 | \$125,000 | -\$752,000 | -85.7% |
| | | | | | | |
| Interfund/Interdepartmental Charges | | | | | | |
| INDIRECT COST ALLOCATIONS | \$187,300 | \$154,800 | \$198,500 | \$277,000 | \$78,500 | 39.5% |
| Total Interfund/Interdepartmental Charges: | \$187,300 | \$154,800 | \$198,500 | \$277,000 | \$78,500 | 39.5% |
| | | | | | | |
| Depreciation And Amortization | | | | | | |
| Depreciation | | | | | | |
| DEPRECIATION | \$462,058 | \$450,701 | \$0 | \$460,000 | \$460,000 | N/A |
| Total Depreciation: | \$462,058 | \$450,701 | \$0 | \$460,000 | \$460,000 | N/A |
| Total Depreciation And Amortization: | \$462,058 | \$450,701 | \$0 | \$460,000 | \$460,000 | N/A |
| Total Expense Objects: | \$1,766,424 | \$1,818,615 | \$3,016,375 | \$2,926,560 | -\$89,815 | -3% |

Goals & 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.

Key Performance Indicators

| Key Performance Indicators | FY24 Forecasted | FY20 | FY21 | FY22 | FY23 |
|----------------------------|--------------------|-------------|-------------|-------------|-------------|
| Treated Wastewater | 460,000,000 | 624,006,000 | 481,147,000 | 441,921,000 | 258,262,000 |
| Sludge Disposal (dry tons) | 245.51 | 193.75 | 213.17 | 236.41 | 166.74 |

Marburg Wastewater Treatment (Water & Sewer Enterprise Fund)

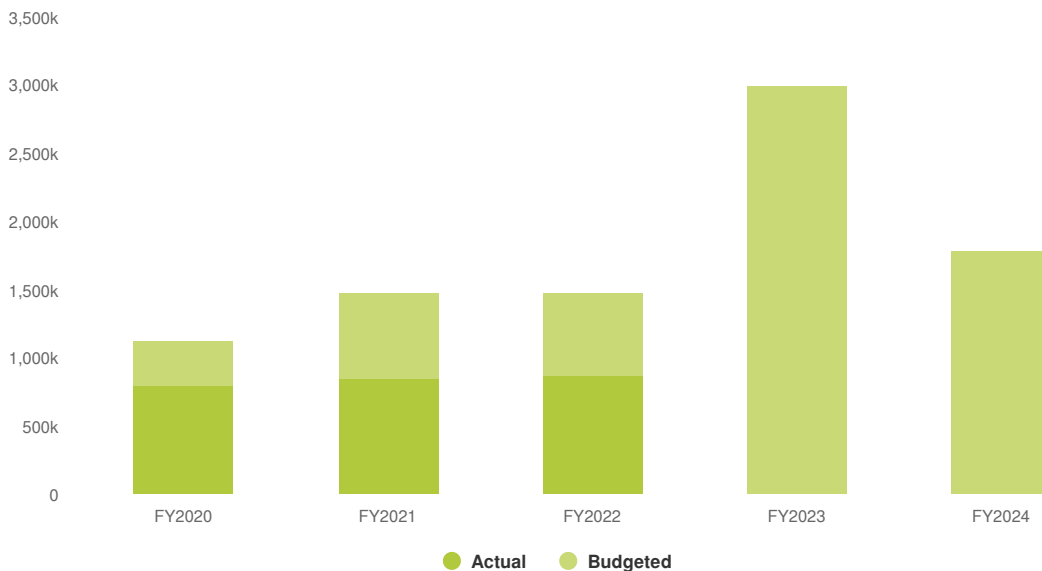
Statement of Purpose

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.

Expenditures Summary

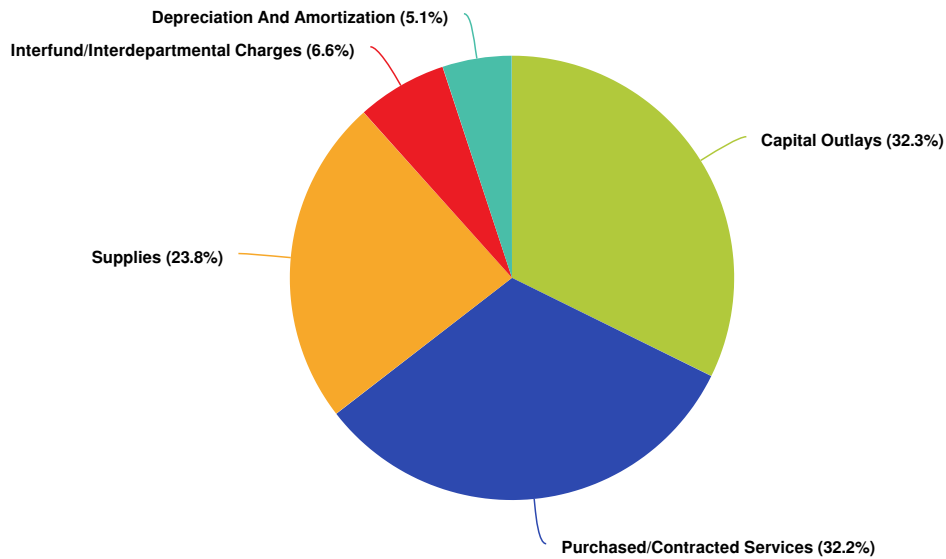
\$1,781,065 **-\$1,215,435**
(-40.56% vs. prior year)

Enterprise Fund - Water and Sewer - Marburg Wastewater Treatment Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|------------------|------------------|--------------------|------------------|--|---|
| Expense Objects | | | | | | |
| Purchased/Contracted Services | | | | | | |
| Purchased Professional Services | | | | | | |
| PROFESSIONAL | \$164,280 | \$168,908 | \$172,700 | \$177,865 | \$5,165 | 3% |
| BILLING & COLLECTION SERVICES | \$34,400 | \$32,900 | \$59,100 | \$41,300 | -\$17,800 | -30.1% |
| TECHNICAL | \$9,255 | \$8,817 | \$25,000 | \$25,000 | \$0 | 0% |
| Total Purchased Professional Services: | \$207,935 | \$210,625 | \$256,800 | \$244,165 | -\$12,635 | -4.9% |
| Property Services | | | | | | |
| LANDFILL FEES | \$67,742 | \$75,965 | \$80,000 | \$91,000 | \$11,000 | 13.8% |
| GENERAL REPAIRS & MAINTENANCE | \$10,427 | \$7,257 | \$38,500 | \$33,400 | -\$5,100 | -13.2% |
| INFRASTRUCTURE REPAIRS & MAINTENANCE | \$80,932 | \$70,536 | \$1,825,000 | \$125,000 | -\$1,700,000 | -93.2% |
| EQUIPMENT REPAIRS & MAINTENANCE | \$4,619 | \$59,964 | \$114,000 | \$60,000 | -\$54,000 | -47.4% |
| RENTAL OF EQUIPMENT | \$1,268 | \$9,537 | \$20,000 | \$20,000 | \$0 | 0% |
| Total Property Services: | \$164,988 | \$223,258 | \$2,077,500 | \$329,400 | -\$1,748,100 | -84.1% |
| Other | | | | | | |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|------------------|------------------|--------------------|--------------------|--|---|
| DUES & FEES | \$0 | \$24,367 | \$35,000 | \$800 | -\$34,200 | -97.7% |
| Total Other: | \$0 | \$24,367 | \$35,000 | \$800 | -\$34,200 | -97.7% |
| Total Purchased/Contracted Services: | \$372,923 | \$458,250 | \$2,369,300 | \$574,365 | -\$1,794,935 | -75.8% |
| Supplies | | | | | | |
| GENERAL SUPPLIES | \$951 | \$17,479 | \$53,000 | \$50,000 | -\$3,000 | -5.7% |
| WATER / SEWAGE | \$9,133 | \$7,301 | \$8,600 | \$6,000 | -\$2,600 | -30.2% |
| ELECTRICITY | \$152,910 | \$170,126 | \$170,000 | \$165,600 | -\$4,400 | -2.6% |
| SMALL TOOLS & EQUIPMENT | \$558 | \$8,914 | \$10,000 | \$145,000 | \$135,000 | 1,350% |
| CHEMICALS | \$58,353 | \$44,746 | \$74,800 | \$58,000 | -\$16,800 | -22.5% |
| Total Supplies: | \$221,904 | \$248,566 | \$316,400 | \$424,600 | \$108,200 | 34.2% |
| Capital Outlays | | | | | | |
| Property | | | | | | |
| INFRASTRUCTURE | \$0 | \$0 | \$130,000 | \$500,000 | \$370,000 | 284.6% |
| Total Property: | \$0 | \$0 | \$130,000 | \$500,000 | \$370,000 | 284.6% |
| Machinery and Equipment | | | | | | |
| MACHINERY & EQUIPMENT | \$0 | \$0 | \$65,000 | \$25,000 | -\$40,000 | -61.5% |
| VEHICLES | \$0 | \$0 | \$0 | \$50,000 | \$50,000 | N/A |
| Total Machinery and Equipment: | \$0 | \$0 | \$65,000 | \$75,000 | \$10,000 | 15.4% |
| Total Capital Outlays: | \$0 | \$0 | \$195,000 | \$575,000 | \$380,000 | 194.9% |
| Interfund/Interdepartmental Charges | | | | | | |
| INDIRECT COST ALLOCATIONS | \$99,800 | \$73,700 | \$115,800 | \$117,100 | \$1,300 | 1.1% |
| Total Interfund/Interdepartmental Charges: | \$99,800 | \$73,700 | \$115,800 | \$117,100 | \$1,300 | 1.1% |
| Depreciation And Amortization | | | | | | |
| Depreciation | | | | | | |
| DEPRECIATION | \$154,990 | \$85,102 | \$0 | \$90,000 | \$90,000 | N/A |
| Total Depreciation: | \$154,990 | \$85,102 | \$0 | \$90,000 | \$90,000 | N/A |
| Total Depreciation And Amortization: | \$154,990 | \$85,102 | \$0 | \$90,000 | \$90,000 | N/A |
| Total Expense Objects: | \$849,617 | \$865,618 | \$2,996,500 | \$1,781,065 | -\$1,215,435 | -40.6% |

Goals & 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.

Key Performance Indicators

| Key Performance Indicators | FY24 Forecasted | FY20 | FY21 | FY22 | FY23 |
|----------------------------|--------------------|-------------|-------------|-------------|-------------|
| Treated Wastewater | 210,500,000 | 213,831,000 | 193,360,000 | 205,355,000 | 117,138,000 |
| Sludge Disposal (dry tons) | 80.5 | 61 | 83.6 | 78.1 | 55.9 |

Wastewater Collections (Water & Sewer Enterprise Fund)

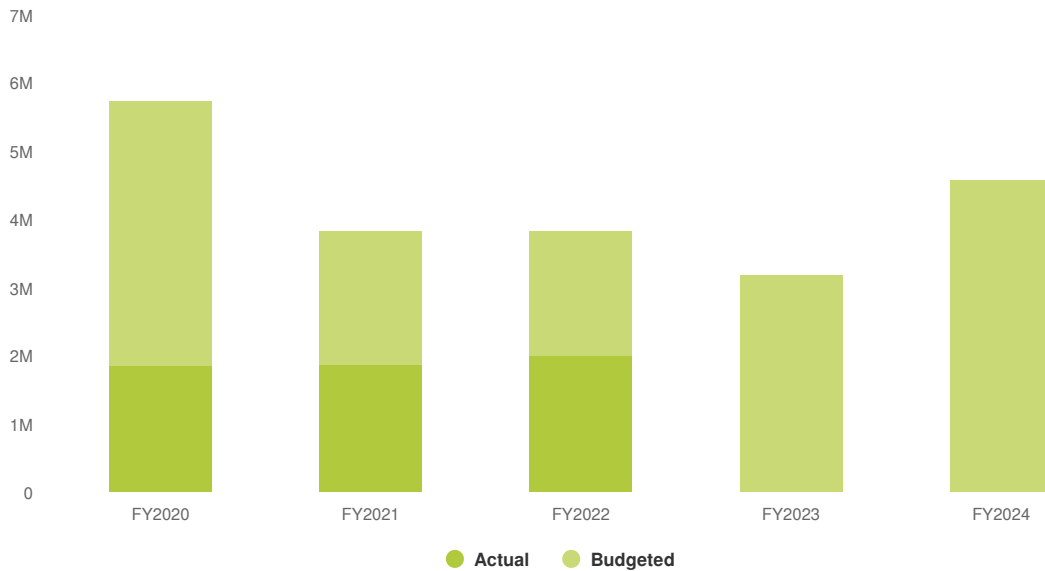
Statement of Purpose

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.

Expenditures Summary

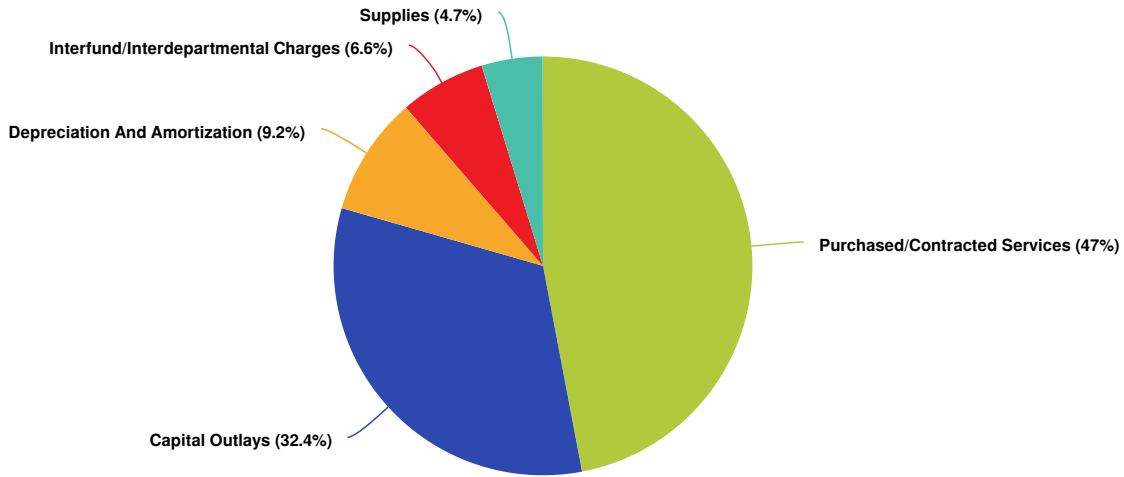
\$4,569,100 **\$1,370,200**
(42.83% vs. prior year)

Enterprise Fund - Water and Sewer - Wastewater Collections Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|--------------------|--------------------|--------------------|--------------------|--|---|
| Expense Objects | | | | | | |
| Purchased/Contracted Services | | | | | | |
| Purchased Professional Services | | | | | | |
| PROFESSIONAL | \$1,019,424 | \$1,044,900 | \$1,102,000 | \$1,114,100 | \$12,100 | 1.1% |
| BILLING & COLLECTION SERVICES | \$80,800 | \$76,300 | \$88,800 | \$105,800 | \$17,000 | 19.1% |
| TECHNICAL | \$0 | \$0 | \$0 | \$150,500 | \$150,500 | N/A |
| Total Purchased Professional Services: | \$1,100,224 | \$1,121,200 | \$1,190,800 | \$1,370,400 | \$179,600 | 15.1% |
| Property Services | | | | | | |
| LANDFILL FEES | \$0 | \$2,700 | \$0 | \$0 | \$0 | 0% |
| GENERAL REPAIRS & MAINTENANCE | \$3,027 | \$2,580 | \$11,000 | \$11,000 | \$0 | 0% |
| INFRASTRUCTURE REPAIRS & MAINTENANCE | \$166,986 | \$161,756 | \$0 | \$355,000 | \$355,000 | N/A |
| VEHICLE REPAIRS & MAINTENANCE | \$7,768 | \$251 | \$5,500 | \$5,500 | \$0 | 0% |
| EQUIPMENT REPAIRS & MAINTENANCE | \$39,673 | \$47,112 | \$0 | \$391,500 | \$391,500 | N/A |
| RENTAL OF EQUIPMENT | \$0 | \$1,368 | \$3,300 | \$3,500 | \$200 | 6.1% |
| Total Property Services: | \$217,453 | \$215,766 | \$19,800 | \$766,500 | \$746,700 | 3,771.2% |



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|--------------------|--------------------|--------------------|--------------------|--|---|
| Other | | | | | | |
| CLAIMS | \$2,091 | \$0 | \$10,000 | \$10,000 | \$0 | 0% |
| DUES & FEES | \$4,677 | \$2,279 | \$3,500 | \$1,100 | -\$2,400 | -68.6% |
| Total Other: | \$6,768 | \$2,279 | \$13,500 | \$11,100 | -\$2,400 | -17.8% |
| Total Purchased/Contracted Services: | \$1,324,446 | \$1,339,245 | \$1,224,100 | \$2,148,000 | \$923,900 | 75.5% |
| Supplies | | | | | | |
| GENERAL SUPPLIES | \$118 | \$1,521 | \$100,000 | \$51,500 | -\$48,500 | -48.5% |
| WATER / SEWAGE | \$13,187 | \$7,031 | \$7,000 | \$7,000 | \$0 | 0% |
| ELECTRICITY | \$56,314 | \$52,147 | \$54,000 | \$59,000 | \$5,000 | 9.3% |
| SMALL TOOLS & EQUIPMENT | \$5,379 | \$4,612 | \$45,000 | \$48,000 | \$3,000 | 6.7% |
| UTILITY SUPPLIES (PIPE, ETC) | \$0 | \$16,574 | \$50,000 | \$50,000 | \$0 | 0% |
| Total Supplies: | \$74,999 | \$81,885 | \$256,000 | \$215,500 | -\$40,500 | -15.8% |
| Capital Outlays | | | | | | |
| Property | | | | | | |
| BUILDINGS | \$0 | \$0 | \$200,000 | \$0 | -\$200,000 | -100% |
| INFRASTRUCTURE | \$0 | \$0 | \$520,000 | \$895,000 | \$375,000 | 72.1% |
| Total Property: | \$0 | \$0 | \$720,000 | \$895,000 | \$175,000 | 24.3% |
| Machinery and Equipment | | | | | | |
| MACHINERY & EQUIPMENT | \$0 | \$0 | \$415,000 | \$187,500 | -\$227,500 | -54.8% |
| VEHICLES | \$0 | \$0 | \$410,000 | \$400,000 | -\$10,000 | -2.4% |
| Total Machinery and Equipment: | \$0 | \$0 | \$825,000 | \$587,500 | -\$237,500 | -28.8% |
| Total Capital Outlays: | \$0 | \$0 | \$1,545,000 | \$1,482,500 | -\$62,500 | -4% |
| Interfund/Interdepartmental Charges | | | | | | |
| INDIRECT COST ALLOCATIONS | \$234,700 | \$171,000 | \$173,800 | \$303,100 | \$129,300 | 74.4% |
| Total Interfund/Interdepartmental Charges: | \$234,700 | \$171,000 | \$173,800 | \$303,100 | \$129,300 | 74.4% |
| Depreciation And Amortization | | | | | | |
| Depreciation | | | | | | |
| DEPRECIATION | \$247,195 | \$416,755 | \$0 | \$420,000 | \$420,000 | N/A |
| Total Depreciation: | \$247,195 | \$416,755 | \$0 | \$420,000 | \$420,000 | N/A |
| Total Depreciation And Amortization: | \$247,195 | \$416,755 | \$0 | \$420,000 | \$420,000 | N/A |
| Total Expense Objects: | \$1,881,340 | \$2,008,886 | \$3,198,900 | \$4,569,100 | \$1,370,200 | 42.8% |

Goals & 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.

Key Performance Indicators

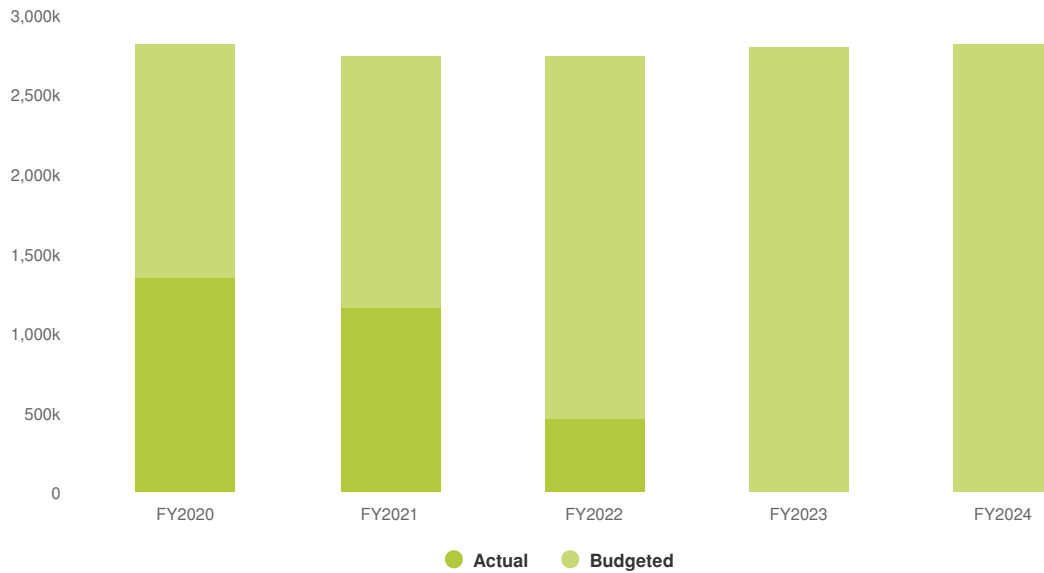
| Key Performance Indicators | FY24 Forecasted | FY20 | FY21 | FY22 | FY23 |
|----------------------------|--------------------|--------|---------|---------|---------|
| Televising | 120,2500 | 44,318 | 139,679 | 115,228 | 110,323 |
| Cleaning Sewer Lines | 140,500 | 49,529 | 170,828 | 130,604 | 109,419 |
| Lift Station Checks | 104 | 104 | 104 | 104 | 104 |
| Manhole Inspection | 914 | N/A | 177 | 96 | 914 |
| Manhole Raising | 8 | 19 | 8 | 17 | 8 |
| Utility Locates | 2,276 | 2,186 | 2178 | 2,602 | 2276 |
| Customer Back-ups | 123 | 137 | 138 | 110 | 123 |
| Easements Cuts | 59,400 | N/A | N/A | 59,400 | 59,400 |

Water Fund Debt Administration (Water & Sewer Enterprise Fund)

Expenditures Summary

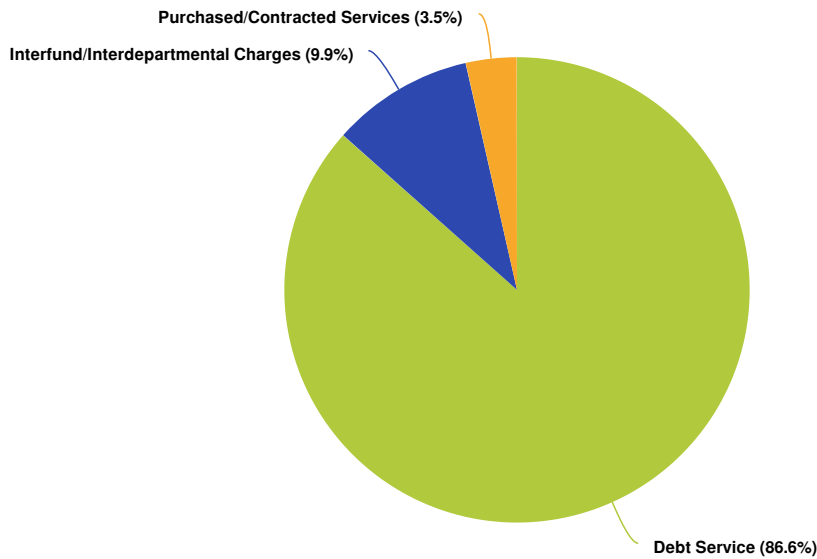
\$2,820,700 **\$14,400**
(0.51% vs. prior year)

Enterprise Fund - Water and Sewer - Water Fund Debt Administration Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|-----------------|-----------------|------------------|------------------|--|---|
| Expense Objects | | | | | | |
| Purchased/Contracted Services | | | | | | |
| Purchased Professional Services | | | | | | |
| PROFESSIONAL | \$3,000 | \$0 | \$3,200 | \$3,200 | \$0 | 0% |
| BILLING & COLLECTION SERVICES | \$71,000 | \$13,700 | \$200 | \$96,600 | \$96,400 | 48,200% |
| Total Purchased Professional Services: | \$74,000 | \$13,700 | \$3,400 | \$99,800 | \$96,400 | 2,835.3% |
| Other | | | | | | |
| DUES & FEES | \$657 | \$18 | \$0 | \$0 | \$0 | 0% |
| Total Other: | \$657 | \$18 | \$0 | \$0 | \$0 | 0% |
| Total Purchased/Contracted Services: | \$74,657 | \$13,718 | \$3,400 | \$99,800 | \$96,400 | 2,835.3% |
| Interfund/Interdepartmental Charges | | | | | | |
| INDIRECT COST ALLOCATIONS | \$12,500 | \$31,600 | \$294,900 | \$278,900 | -\$16,000 | -5.4% |
| Total Interfund/Interdepartmental Charges: | \$12,500 | \$31,600 | \$294,900 | \$278,900 | -\$16,000 | -5.4% |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|--------------------|------------------|--------------------|--------------------|--|---|
| Depreciation And Amortization | | | | | | |
| Depreciation | | | | | | |
| DEPRECIATION | \$539,340 | \$0 | \$0 | \$0 | \$0 | 0% |
| Total Depreciation: | \$539,340 | \$0 | \$0 | \$0 | \$0 | 0% |
| Amortization | | | | | | |
| AMORTIZATION | \$0 | \$3,271 | \$0 | \$0 | \$0 | 0% |
| Total Amortization: | \$0 | \$3,271 | \$0 | \$0 | \$0 | 0% |
| Total Depreciation And Amortization: | \$539,340 | \$3,271 | \$0 | \$0 | \$0 | 0% |
| Other Costs | | | | | | |
| Bad Debt Expense | | | | | | |
| BAD DEBT EXPENSE | \$13,063 | \$42,405 | \$0 | \$0 | \$0 | 0% |
| Total Bad Debt Expense: | \$13,063 | \$42,405 | \$0 | \$0 | \$0 | 0% |
| Total Other Costs: | \$13,063 | \$42,405 | \$0 | \$0 | \$0 | 0% |
| Debt Service | | | | | | |
| Principal | | | | | | |
| PRINCIPAL | \$0 | \$0 | \$2,185,000 | \$2,210,000 | \$25,000 | 1.1% |
| Total Principal: | \$0 | \$0 | \$2,185,000 | \$2,210,000 | \$25,000 | 1.1% |
| Interest | | | | | | |
| INTEREST | \$440,488 | \$368,049 | \$323,000 | \$232,000 | -\$91,000 | -28.2% |
| Total Interest: | \$440,488 | \$368,049 | \$323,000 | \$232,000 | -\$91,000 | -28.2% |
| Bond Issuance Cost | | | | | | |
| BOND ISSUANCE COST | \$81,225 | \$0 | \$0 | \$0 | \$0 | 0% |
| Total Bond Issuance Cost: | \$81,225 | \$0 | \$0 | \$0 | \$0 | 0% |
| Total Debt Service: | \$521,713 | \$368,049 | \$2,508,000 | \$2,442,000 | -\$66,000 | -2.6% |
| Total Expense Objects: | \$1,161,273 | \$459,044 | \$2,806,300 | \$2,820,700 | \$14,400 | 0.5% |

Stormwater (Stormwater Enterprise Fund)

Statement of Purpose

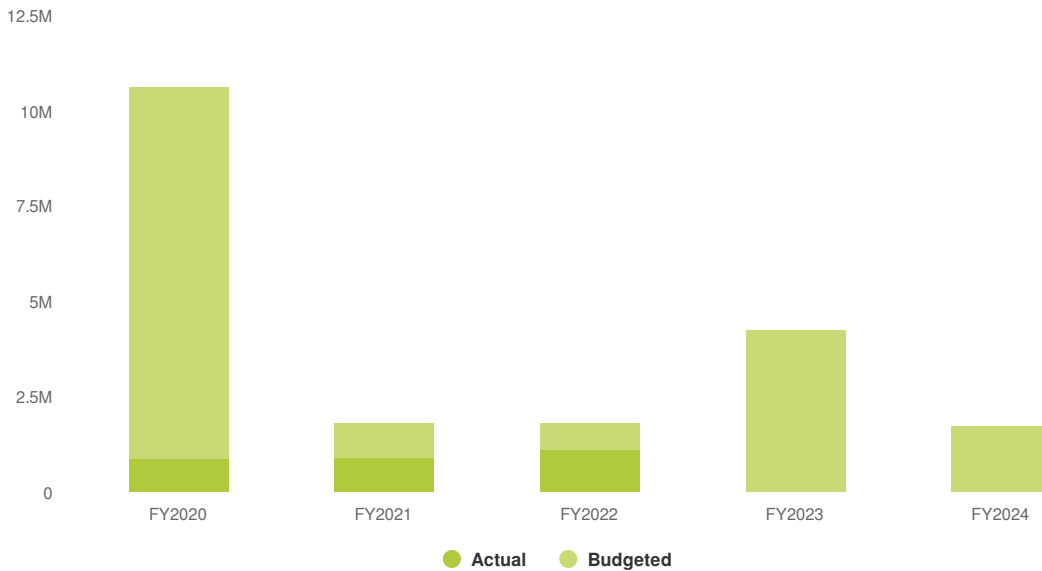
Stormwater Management is designed to efficiently address flood control, water quality, and the preservation of natural drainage systems. The Department's focus is to inform the public of stormwater issues and implement a program that monitors and maintains the quality of water that enters our waterways via the municipal storm sewer system in the most efficient and cost effective manner possible to the citizens of Winder.

This fund has been previously referred to as the Environmental Protection Services (EPS) Fund.

Revenues Summary

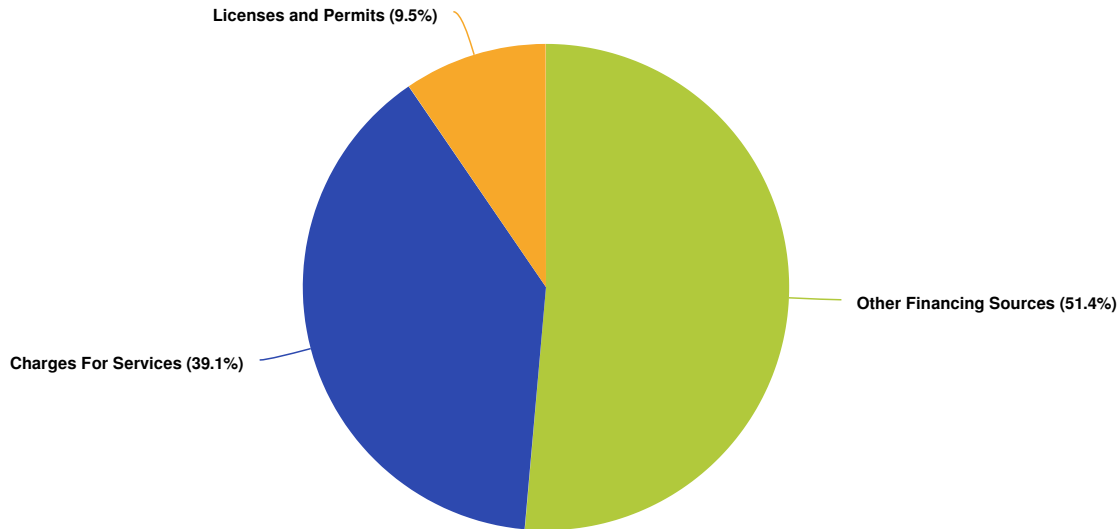
\$1,744,727 **-\$2,490,001**
(-58.80% vs. prior year)

Enterprise Fund - Environmental & Protection (EPS) - Stormwater Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



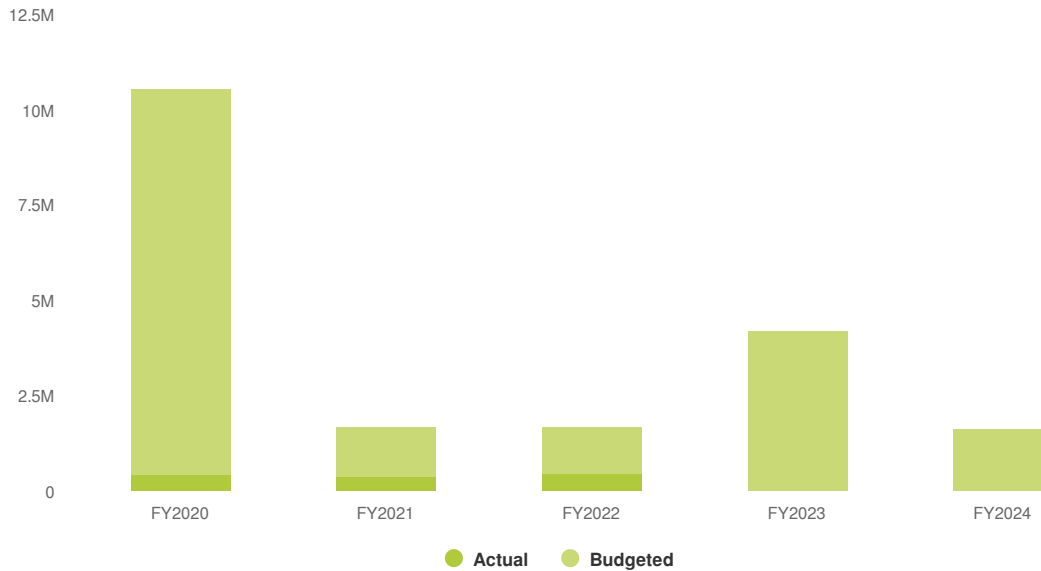
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (% Change) | FY2023 Amended vs. FY2024 Budgeted (\$ Change) |
|------------------------------------|------------------|------------------|------------------|------------------|---|--|
| Revenue Source | | | | | | |
| Licenses and Permits | | | | | | |
| Regulatory Fees | | | | | | |
| LAND DISTURBANCE PERMITS | \$0 | \$0 | \$0 | \$125,000 | N/A | \$125,000 |
| INSPECTIONS | \$30,945 | \$32,560 | \$41,400 | \$41,400 | 0% | \$0 |
| FOG PERMITS | \$100 | \$0 | \$132 | \$100 | -24.2% | -\$32 |
| Total Regulatory Fees: | \$31,045 | \$32,560 | \$41,532 | \$166,500 | 300.9% | \$124,968 |
| Total Licenses and Permits: | \$31,045 | \$32,560 | \$41,532 | \$166,500 | 300.9% | \$124,968 |
| Charges For Services | | | | | | |
| Utility - Enterprise | | | | | | |
| STORMWATER ASSESSMENT | \$442,265 | \$737,964 | \$681,400 | \$681,400 | 0% | \$0 |
| Total Utility - Enterprise: | \$442,265 | \$737,964 | \$681,400 | \$681,400 | 0% | \$0 |
| Total Charges For Services: | \$442,265 | \$737,964 | \$681,400 | \$681,400 | 0% | \$0 |
| Other Financing Sources | | | | | | |
| Transfers | | | | | | |
| TRANSFERS - GENERAL FUND | \$437,000 | \$328,699 | \$0 | \$0 | 0% | \$0 |
| TRANSFERS - ARP | \$0 | \$0 | \$100,000 | \$0 | -100% | -\$100,000 |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (% Change) | FY2023 Amended vs. FY2024 Budgeted (\$ Change) |
|---|------------------|--------------------|--------------------|--------------------|---|--|
| Total Transfers: | \$437,000 | \$328,699 | \$100,000 | \$0 | -100% | -\$100,000 |
| General Long-term Debt Issued | | | | | | |
| PROCEEDS - DEBT | \$0 | \$0 | \$2,860,000 | \$0 | -100% | -\$2,860,000 |
| Total General Long-term Debt Issued: | \$0 | \$0 | \$2,860,000 | \$0 | -100% | -\$2,860,000 |
| Prior Year Reserves | | | | | | |
| PRIOR YEAR RESERVES | \$0 | \$0 | \$551,796 | \$893,958 | 62.5% | \$345,031 |
| Total Prior Year Reserves: | \$0 | \$0 | \$551,796 | \$893,958 | 62.5% | \$345,031 |
| Total Other Financing Sources: | \$437,000 | \$328,699 | \$3,511,796 | \$893,958 | -74.5% | -\$2,614,969 |
| Total Revenue Source: | \$910,309 | \$1,099,223 | \$4,234,728 | \$1,741,858 | -58.8% | -\$2,490,001 |

Expenditures Summary

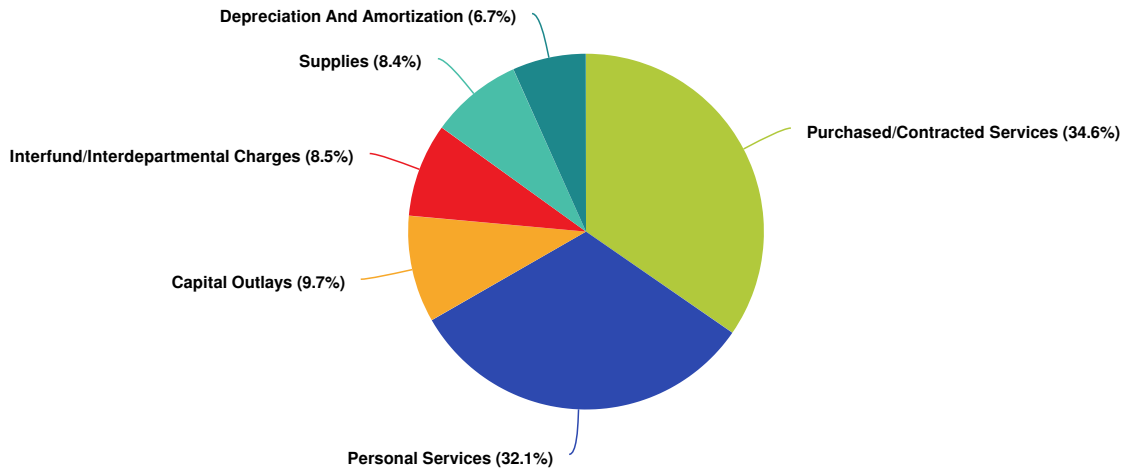
\$1,645,177
-\$2,546,951
(-60.76% vs. prior year)

Enterprise Fund - Environmental & Protection (EPS) - Stormwater Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|--|------------------|------------------|------------------|------------------|--|---|
| Expense Objects | | | | | | |
| Personal Services | | | | | | |
| Salaries and Wages | | | | | | |
| REGULAR SALARIES | \$61,926 | \$97,649 | \$194,391 | \$329,730 | \$137,291 | 70.6% |
| OVERTIME | \$5,851 | \$6,075 | \$9,603 | \$12,740 | \$3,257 | 33.9% |
| VACATION | \$1,356 | \$7,065 | \$7,906 | \$0 | -\$7,906 | -100% |
| HOLIDAY | \$2,326 | \$4,704 | \$6,994 | \$0 | -\$6,994 | -100% |
| Total Salaries and Wages: | \$71,459 | \$115,494 | \$218,895 | \$342,470 | \$125,647 | 57.4% |
| Benefits | | | | | | |
| GROUP INSURANCE | \$14,345 | \$28,339 | \$65,822 | \$123,008 | \$57,186 | 86.9% |
| SOCIAL SECURITY (FICA) | \$4,443 | \$6,208 | \$13,123 | \$21,237 | \$8,242 | 62.8% |
| MEDICARE | \$1,039 | \$1,452 | \$3,069 | \$4,970 | \$1,931 | 62.9% |
| RETIREMENT CONTRIBUTION | \$0 | \$0 | \$0 | \$23,186 | \$23,825 | N/A |
| OTHER EMPLOYEE BENEFITS | \$24,832 | \$27,889 | \$29,950 | \$10,177 | -\$19,773 | -66% |
| Total Benefits: | \$44,658 | \$63,888 | \$111,963 | \$182,578 | \$71,412 | 63.8% |
| Total Personal Services: | \$116,117 | \$179,382 | \$330,858 | \$525,048 | \$197,059 | 59.6% |
| Purchased/Contracted Services | | | | | | |
| Purchased Professional Services | | | | | | |
| PROFESSIONAL | \$3,560 | \$2,657 | \$15,000 | \$32,000 | \$17,000 | 113.3% |



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|------------------|------------------|--------------------|------------------|--|---|
| TECHNICAL | \$2,392 | \$0 | \$2,500 | \$2,500 | \$0 | 0% |
| Total Purchased Professional Services: | \$5,952 | \$2,657 | \$17,500 | \$34,500 | \$17,000 | 97.1% |
| Property Services | | | | | | |
| LANDFILL FEES | \$6,035 | \$1,355 | \$2,500 | \$5,000 | \$2,500 | 100% |
| GENERAL REPAIRS & MAINTENANCE | \$519 | \$2,380 | \$40,000 | \$90,000 | \$50,000 | 125% |
| INFRASTRUCTURE REPAIRS & MAINTENANCE | \$106,926 | \$106,864 | \$525,000 | \$400,000 | -\$125,000 | -23.8% |
| VEHICLE REPAIRS & MAINTENANCE | \$2,636 | \$8,012 | \$11,000 | \$11,000 | \$0 | 0% |
| EQUIPMENT REPAIRS & MAINTENANCE | \$1,420 | \$6,994 | \$5,000 | \$10,000 | \$5,000 | 100% |
| RENTAL OF EQUIPMENT | \$0 | \$0 | \$0 | \$5,000 | \$5,000 | N/A |
| Total Property Services: | \$117,536 | \$125,605 | \$583,500 | \$521,000 | -\$62,500 | -10.7% |
| Other | | | | | | |
| CLAIMS | \$8,000 | \$0 | \$0 | \$0 | \$0 | 0% |
| COMMUNICATIONS | \$752 | \$423 | \$5,600 | \$5,000 | -\$600 | -10.7% |
| ADVERTISING | \$0 | \$0 | \$200 | \$5,000 | \$4,800 | 2,400% |
| PRINTING & BINDING | \$320 | \$0 | \$600 | \$600 | \$0 | 0% |
| DUES & FEES | \$416 | \$945 | \$1,650 | \$1,500 | -\$150 | -9.1% |
| EDUCATION & TRAINING | \$523 | \$1,399 | \$1,500 | \$500 | -\$1,000 | -66.7% |
| LICENSES & FEES | \$0 | \$0 | \$2,250 | \$1,500 | -\$750 | -33.3% |
| Total Other: | \$10,011 | \$2,767 | \$11,800 | \$14,100 | \$2,300 | 19.5% |
| Total Purchased/Contracted Services: | \$133,498 | \$131,029 | \$612,800 | \$569,600 | -\$43,200 | -7% |
| Supplies | | | | | | |
| GENERAL SUPPLIES | \$8,040 | \$19,970 | \$40,000 | \$60,000 | \$20,000 | 50% |
| WATER / SEWAGE | \$376 | \$685 | \$1,000 | \$500 | -\$500 | -50% |
| ELECTRICITY | \$370 | \$410 | \$500 | \$560 | \$60 | 12% |
| GASOLINE | \$3,929 | \$5,335 | \$5,500 | \$14,000 | \$8,500 | 154.5% |
| SMALL TOOLS & EQUIPMENT | \$7,421 | \$3,352 | \$16,600 | \$33,000 | \$16,400 | 98.8% |
| TECHNOLOGY EQUIPMENT | \$0 | \$0 | \$1,100 | \$1,500 | \$400 | 36.4% |
| UNIFORMS | \$1,251 | \$1,497 | \$2,600 | \$3,000 | \$400 | 15.4% |
| UTILITY SUPPLIES (PIPE, ETC) | \$8,207 | \$1,030 | \$6,000 | \$25,000 | \$19,000 | 316.7% |
| Total Supplies: | \$29,594 | \$32,279 | \$73,300 | \$137,560 | \$64,260 | 87.7% |
| Capital Outlays | | | | | | |
| Property | | | | | | |
| INFRASTRUCTURE | \$0 | \$0 | \$2,800,000 | \$80,000 | -\$2,720,000 | -97.1% |
| Total Property: | \$0 | \$0 | \$2,800,000 | \$80,000 | -\$2,720,000 | -97.1% |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|------------------|------------------|--------------------|--------------------|--|---|
| Machinery and Equipment | | | | | | |
| MACHINERY & EQUIPMENT | \$0 | \$0 | \$0 | \$80,000 | \$80,000 | N/A |
| VEHICLES | \$0 | \$0 | \$127,500 | \$0 | -\$127,500 | -100% |
| Total Machinery and Equipment: | \$0 | \$0 | \$127,500 | \$80,000 | -\$47,500 | -37.3% |
| Total Capital Outlays: | \$0 | \$0 | \$2,927,500 | \$160,000 | -\$2,767,500 | -94.5% |
| | | | | | | |
| Interfund/Interdepartmental Charges | | | | | | |
| INDIRECT COST ALLOCATIONS | \$37,100 | \$41,900 | \$110,800 | \$140,100 | \$29,300 | 26.4% |
| Total Interfund/Interdepartmental Charges: | \$37,100 | \$41,900 | \$110,800 | \$140,100 | \$29,300 | 26.4% |
| | | | | | | |
| Depreciation And Amortization | | | | | | |
| Depreciation | | | | | | |
| DEPRECIATION | \$88,610 | \$105,292 | \$0 | \$110,000 | \$110,000 | N/A |
| Total Depreciation: | \$88,610 | \$105,292 | \$0 | \$110,000 | \$110,000 | N/A |
| Total Depreciation And Amortization: | \$88,610 | \$105,292 | \$0 | \$110,000 | \$110,000 | N/A |
| | | | | | | |
| Other Costs | | | | | | |
| Payments to Other Agencies | | | | | | |
| PUBLIC RELATIONS | \$55 | \$0 | \$0 | \$0 | \$0 | 0% |
| Total Payments to Other Agencies: | \$55 | \$0 | \$0 | \$0 | \$0 | 0% |
| | | | | | | |
| Bad Debt Expense | | | | | | |
| BAD DEBT EXPENSE | -\$121 | \$0 | \$0 | \$0 | \$0 | 0% |
| Total Bad Debt Expense: | -\$121 | \$0 | \$0 | \$0 | \$0 | 0% |
| Total Other Costs: | -\$66 | \$0 | \$0 | \$0 | \$0 | 0% |
| | | | | | | |
| Debt Service | | | | | | |
| Principal | | | | | | |
| OTHER DEBT SERVICE | \$0 | \$0 | \$136,870 | \$0 | -\$136,870 | -100% |
| Total Principal: | \$0 | \$0 | \$136,870 | \$0 | -\$136,870 | -100% |
| Total Debt Service: | \$0 | \$0 | \$136,870 | \$0 | -\$136,870 | -100% |
| Total Expense Objects: | \$404,853 | \$489,881 | \$4,192,128 | \$1,642,308 | -\$2,546,951 | -60.8% |

Goals & 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.

Key Performance Indicators

| Key Performance Indicators | FY24 Forecasted | FY20 | FY21 | FY22 | FY23 |
|---|-----------------|-------|------|------|------|
| Inlet Inspections (Catch basin, junction box, grate inlet, drop inlet, headwall) | 811 | 1,333 | 754 | 811 | 710 |
| Clogged storm drains | 26 | 32 | 30 | 57 | 13 |
| Ditch Maintenance | 25 | 30 | 17 | 75 | 8 |
| Drainage Complaints & requests for service | 6 | 9 | 10 | 37 | 2 |
| PM Inspections | 250 | 114 | 332 | 254 | 125 |

Fat, Oils, & Grease (FOG) (Stormwater Enterprise Fund)

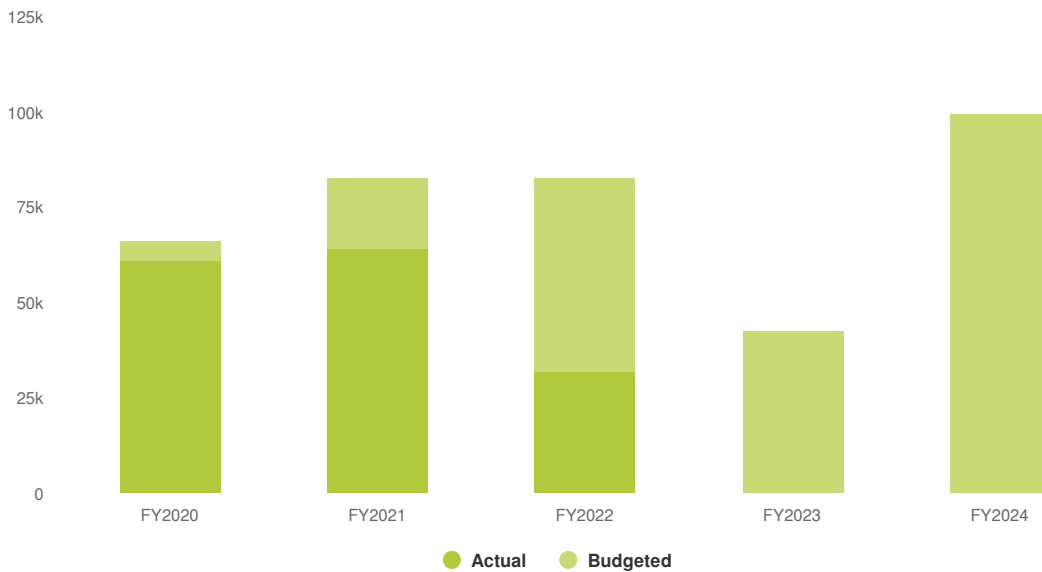
Statement of Purpose

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.

Expenditures Summary

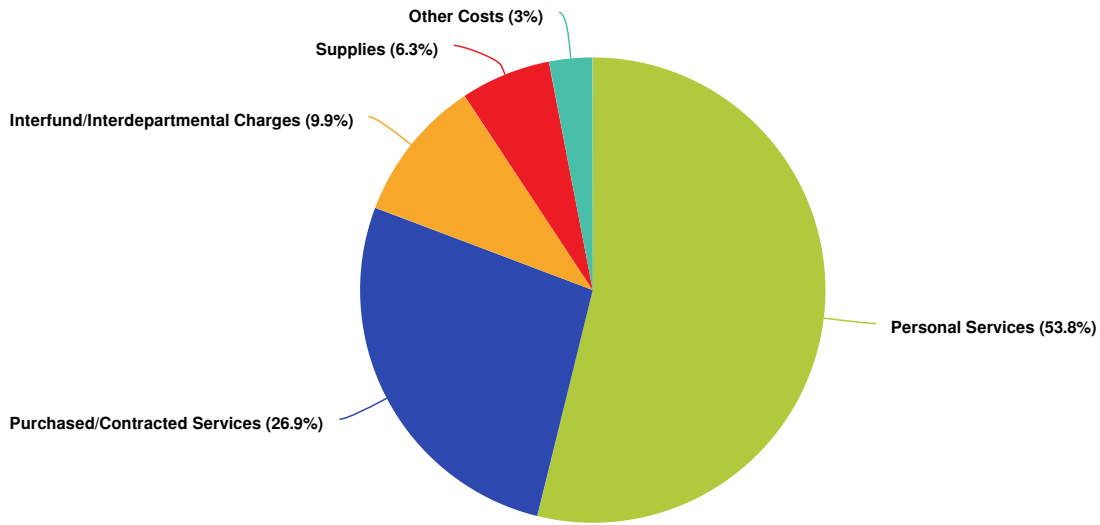
\$99,550 **\$56,950**
(133.69% vs. prior year)

**Environmental Protection Services (EPS) / Stormwater Fund - Fat, Oils, & Grease (FOG)
Proposed and Historical Budget vs. Actual**



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|--------------------------------------|-----------------|-----------------|----------------|-----------------|--|---|
| Expense Objects | | | | | | |
| Personal Services | | | | | | |
| Salaries and Wages | | | | | | |
| REGULAR SALARIES | \$20,962 | \$8,367 | \$0 | \$20,800 | \$20,800 | N/A |
| OVERTIME | \$631 | \$805 | \$0 | \$1,300 | \$1,300 | N/A |
| VACATION | \$1,555 | \$223 | \$0 | \$0 | \$0 | 0% |
| HOLIDAY | \$978 | \$133 | \$0 | \$0 | \$0 | 0% |
| Total Salaries and Wages: | \$24,126 | \$9,528 | \$0 | \$22,100 | \$22,100 | N/A |
| Benefits | | | | | | |
| GROUP INSURANCE | \$10,394 | \$4,313 | \$0 | \$20,500 | \$20,500 | N/A |
| SOCIAL SECURITY (FICA) | \$1,335 | \$539 | \$0 | \$1,600 | \$1,600 | N/A |
| MEDICARE | \$312 | \$126 | \$0 | \$400 | \$400 | N/A |
| RETIREMENT CONTRIBUTION | \$14,511 | \$5,951 | \$0 | \$0 | \$0 | 0% |
| OTHER EMPLOYEE BENEFITS | \$0 | \$0 | \$0 | \$9,000 | \$9,000 | N/A |
| Total Benefits: | \$26,552 | \$10,929 | \$0 | \$31,500 | \$31,500 | N/A |
| Total Personal Services: | \$50,677 | \$20,457 | \$0 | \$53,600 | \$53,600 | N/A |
| Purchased/Contracted Services | | | | | | |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|----------------|----------------|-----------------|-----------------|--|---|
| Purchased Professional Services | | | | | | |
| PROFESSIONAL | \$0 | \$5,670 | \$15,000 | \$10,000 | -\$5,000 | -33.3% |
| TECHNICAL | \$0 | \$640 | \$5,000 | \$5,000 | \$0 | 0% |
| Total Purchased Professional Services: | \$0 | \$6,310 | \$20,000 | \$15,000 | -\$5,000 | -25% |
| | | | | | | |
| Property Services | | | | | | |
| GENERAL REPAIRS & MAINTENANCE | \$868 | \$0 | \$0 | \$0 | \$0 | 0% |
| VEHICLE REPAIRS & MAINTENANCE | \$1,231 | \$897 | \$2,000 | \$2,000 | \$0 | 0% |
| EQUIPMENT REPAIRS & MAINTENANCE | \$135 | \$445 | \$2,000 | \$2,000 | \$0 | 0% |
| Total Property Services: | \$2,234 | \$1,341 | \$4,000 | \$4,000 | \$0 | 0% |
| | | | | | | |
| Other | | | | | | |
| COMMUNICATIONS | \$375 | \$767 | \$1,000 | \$1,000 | \$0 | 0% |
| ADVERTISING | \$0 | \$0 | \$0 | \$5,000 | \$5,000 | N/A |
| PRINTING & BINDING | \$438 | \$0 | \$500 | \$500 | \$0 | 0% |
| TRAVEL | \$0 | \$0 | \$0 | \$500 | \$500 | N/A |
| DUES & FEES | \$0 | \$0 | \$0 | \$100 | \$100 | N/A |
| EDUCATION & TRAINING | \$74 | \$0 | \$200 | \$200 | \$0 | 0% |
| LICENSES & FEES | \$0 | \$0 | \$1,000 | \$500 | -\$500 | -50% |
| Total Other: | \$887 | \$767 | \$2,700 | \$7,800 | \$5,100 | 188.9% |
| Total Purchased/Contracted Services: | \$3,121 | \$8,418 | \$26,700 | \$26,800 | \$100 | 0.4% |
| | | | | | | |
| Supplies | | | | | | |
| GENERAL SUPPLIES | \$1,156 | \$79 | \$3,000 | \$1,000 | -\$2,000 | -66.7% |
| GASOLINE | \$0 | \$0 | \$3,500 | \$3,500 | \$0 | 0% |
| BOOKS & PUBLICATIONS | \$0 | \$0 | \$200 | \$0 | -\$200 | -100% |
| SMALL TOOLS & EQUIPMENT | \$346 | \$198 | \$1,000 | \$1,000 | \$0 | 0% |
| UNIFORMS | \$1,336 | \$614 | \$700 | \$750 | \$50 | 7.1% |
| Total Supplies: | \$2,838 | \$892 | \$8,400 | \$6,250 | -\$2,150 | -25.6% |
| | | | | | | |
| Interfund/Interdepartmental Charges | | | | | | |
| INDIRECT COST ALLOCATIONS | \$7,200 | \$2,200 | \$4,500 | \$9,900 | \$5,400 | 120% |
| Total Interfund/Interdepartmental Charges: | \$7,200 | \$2,200 | \$4,500 | \$9,900 | \$5,400 | 120% |
| | | | | | | |
| Other Costs | | | | | | |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|--|-----------------|-----------------|-----------------|-----------------|--|---|
| Payments to Other Agencies | | | | | | |
| PUBLIC RELATIONS | \$110 | \$0 | \$3,000 | \$3,000 | \$0 | 0% |
| Total Payments to Other Agencies: | \$110 | \$0 | \$3,000 | \$3,000 | \$0 | 0% |
| Total Other Costs: | \$110 | \$0 | \$3,000 | \$3,000 | \$0 | 0% |
| Total Expense Objects: | \$63,947 | \$31,966 | \$42,600 | \$99,550 | \$56,950 | 133.7% |

Goals & 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

Key Performance Indicators

| Key Performance Indicators | FY24 Forecasted | FY20 | FY21 | FY22 | YFY23 |
|----------------------------|-----------------|------|------|------|-------|
| Site Inspections | 185 | 310 | 324 | 184 | 104 |
| Pumpout/Inspections | 226 | 283 | 338 | 277 | 113 |
| Re-inspections | 44 | 100 | 107 | 48 | 22 |
| Non-compliant | 0 | 0 | 0 | 0 | 0 |

Gas (Enterprise Fund)

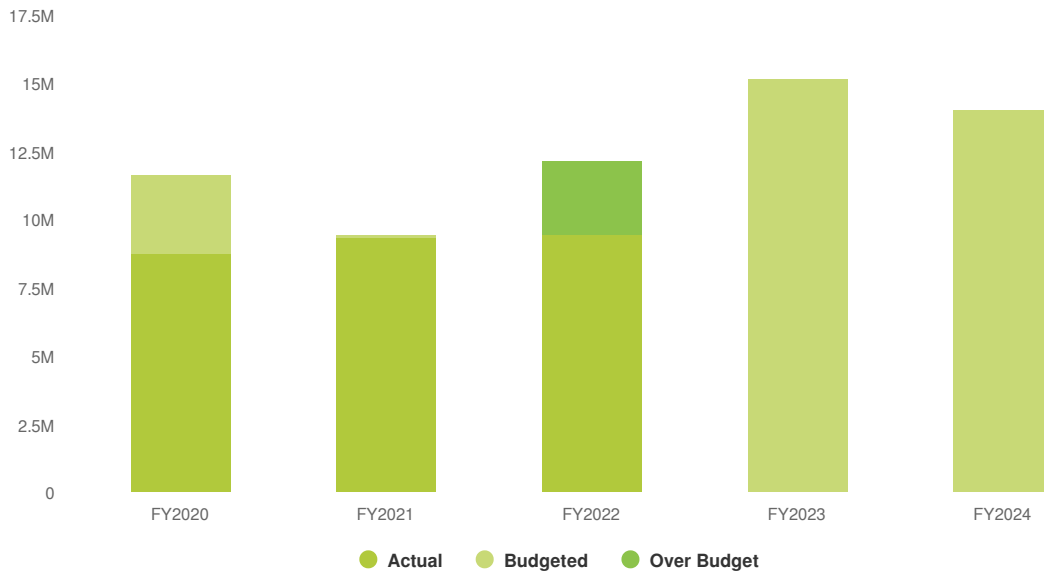
Statement of Purpose

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).

Revenues Summary

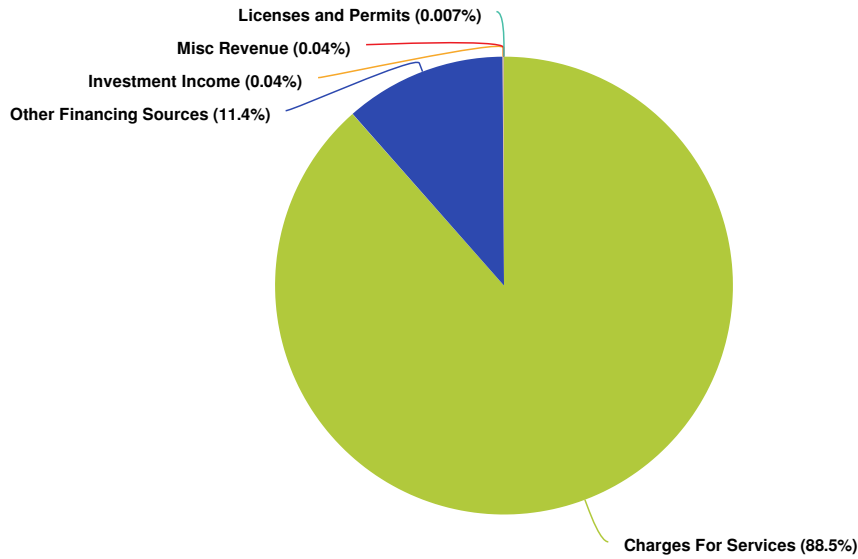
\$14,056,352 **-\$1,118,943**
(-7.37% vs. prior year)

Enterprise Fund - Gas Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



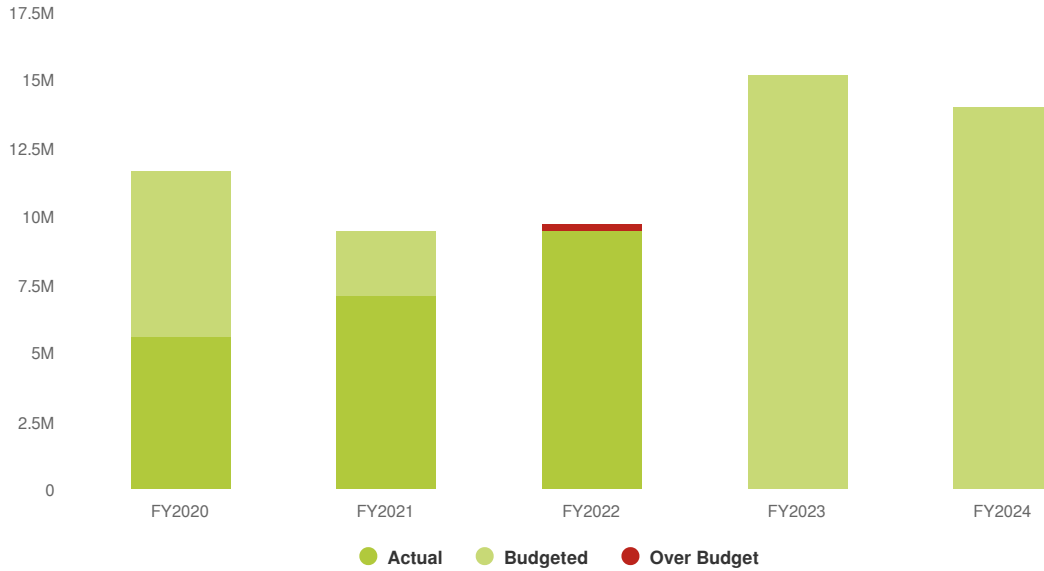
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|------------------------------------|--------------------|---------------------|---------------------|---------------------|--|---|
| Revenue Source | | | | | | |
| Licenses and Permits | | | | | | |
| Regulatory Fees | | | | | | |
| GAS PERMITS | \$9,934 | \$633 | \$1,000 | \$1,000 | \$0 | 0% |
| Total Regulatory Fees: | \$9,934 | \$633 | \$1,000 | \$1,000 | \$0 | 0% |
| Total Licenses and Permits: | \$9,934 | \$633 | \$1,000 | \$1,000 | \$0 | 0% |
| Charges For Services | | | | | | |
| Utility - Enterprise | | | | | | |
| AVAILABILTY CHARGES | \$1,233,357 | \$1,373,690 | \$1,300,000 | \$1,300,000 | \$0 | 0% |
| GAS CHARGES | \$7,853,068 | \$10,298,470 | \$9,500,000 | \$11,000,000 | \$1,500,000 | 15.8% |
| AMP REVENUE | -\$3,634 | -\$5,052 | \$0 | \$0 | \$0 | 0% |
| GAS TAP FEES | \$131,100 | \$35,777 | \$15,000 | \$20,000 | \$5,000 | 33.3% |
| COLLECTION FEE | \$0 | \$0 | \$0 | \$3,000 | \$3,000 | N/A |
| OVER/SHORT | \$32 | -\$192 | \$0 | \$0 | \$0 | 0% |
| CONNECTION FEE | \$63,121 | \$94,075 | \$90,000 | \$50,000 | -\$40,000 | -44.4% |
| PENALTIES | \$39,461 | \$50,475 | \$45,000 | \$45,000 | \$0 | 0% |
| Total Utility - Enterprise: | \$9,316,504 | \$11,847,242 | \$10,950,000 | \$12,418,000 | \$1,468,000 | 13.4% |
| Other Charges for Services | | | | | | |
| OTHER CHARGES FOR SERVICES | \$15,905 | \$294,082 | \$350,000 | \$20,000 | -\$330,000 | -94.3% |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|--------------------|---------------------|---------------------|---------------------|--|---|
| BAD CHECK FEES | \$1,680 | \$1,830 | \$2,000 | \$2,000 | \$0 | 0% |
| Total Other Charges for Services: | \$17,585 | \$295,912 | \$352,000 | \$22,000 | -\$330,000 | -93.7% |
| Total Charges For Services: | \$9,334,089 | \$12,143,154 | \$11,302,000 | \$12,440,000 | \$1,138,000 | 10.1% |
| Investment Income | | | | | | |
| INTEREST REVENUES | \$18 | \$18 | \$0 | \$5,000 | \$5,000 | N/A |
| Total Investment Income: | \$18 | \$18 | \$0 | \$5,000 | \$5,000 | N/A |
| Misc Revenue | | | | | | |
| OTHER REVENUES | \$0 | \$2,270 | \$0 | \$5,000 | \$5,000 | N/A |
| Total Misc Revenue: | \$0 | \$2,270 | \$0 | \$5,000 | \$5,000 | N/A |
| Other Financing Sources | | | | | | |
| General Long-term Debt Issued | | | | | | |
| PROCEEDS - DEBT | \$0 | \$0 | \$2,500,000 | \$0 | -\$2,500,000 | -100% |
| Total General Long-term Debt Issued: | \$0 | \$0 | \$2,500,000 | \$0 | -\$2,500,000 | -100% |
| Prior Year Reserves | | | | | | |
| PRIOR YEAR RESERVES | \$0 | \$0 | \$1,372,295 | \$1,597,192 | \$233,057 | 17% |
| Total Prior Year Reserves: | \$0 | \$0 | \$1,372,295 | \$1,597,192 | \$233,057 | 17% |
| Total Other Financing Sources: | \$0 | \$0 | \$3,872,295 | \$1,597,192 | -\$2,266,943 | -58.5% |
| Total Revenue Source: | \$9,344,041 | \$12,146,075 | \$15,175,295 | \$14,048,192 | -\$1,118,943 | -7.4% |

Expenditures Summary

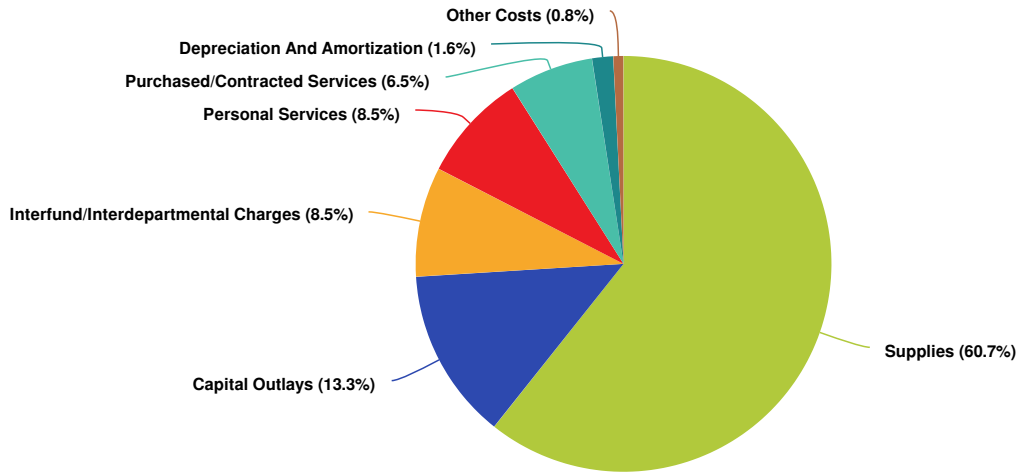
\$14,056,352 **-\$1,118,943**
(-7.37% vs. prior year)

Enterprise Fund - Gas Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|--------------------------------------|------------------|------------------|------------------|--------------------|--|---|
| Expense Objects | | | | | | |
| Personal Services | | | | | | |
| Salaries and Wages | | | | | | |
| REGULAR SALARIES | \$390,951 | \$447,754 | \$517,360 | \$712,354 | \$201,194 | 38.9% |
| OVERTIME | \$45,649 | \$44,533 | \$74,943 | \$77,786 | \$3,580 | 4.8% |
| VACATION | \$19,464 | \$22,059 | \$20,808 | \$0 | -\$20,808 | -100% |
| HOLIDAY | \$16,796 | \$18,227 | \$18,657 | \$0 | -\$18,657 | -100% |
| Total Salaries and Wages: | \$472,860 | \$532,573 | \$631,768 | \$790,140 | \$165,309 | 26.2% |
| Benefits | | | | | | |
| GROUP INSURANCE | \$115,544 | \$132,118 | \$168,331 | \$226,804 | \$58,473 | 34.7% |
| SOCIAL SECURITY (FICA) | \$28,425 | \$30,379 | \$38,063 | \$48,994 | \$11,363 | 29.9% |
| MEDICARE | \$6,648 | \$7,105 | \$8,902 | \$11,466 | \$2,663 | 29.9% |
| RETIREMENT CONTRIBUTION | \$14,048 | -\$20,193 | \$0 | \$54,423 | \$55,115 | N/A |
| WORKERS COMPENSATION | \$0 | \$0 | \$0 | \$12,000 | \$12,000 | N/A |
| OTHER EMPLOYEE BENEFITS | \$101,873 | \$105,423 | \$91,932 | \$38,015 | -\$53,917 | -58.6% |
| Total Benefits: | \$266,537 | \$254,831 | \$307,227 | \$391,702 | \$85,698 | 27.9% |
| Total Personal Services: | \$739,397 | \$787,404 | \$938,995 | \$1,181,842 | \$251,007 | 26.7% |
| Purchased/Contracted Services | | | | | | |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|------------------|------------------|------------------|------------------|--|---|
| Purchased Professional Services | | | | | | |
| PROFESSIONAL | \$20,035 | \$48,583 | \$61,400 | \$50,000 | -\$11,400 | -18.6% |
| BILLING & COLLECTION SERVICES | \$192,517 | \$199,100 | \$272,900 | \$321,200 | \$48,300 | 17.7% |
| TECHNICAL | \$7,670 | \$12,262 | \$40,000 | \$57,500 | \$17,500 | 43.8% |
| Total Purchased Professional Services: | \$220,222 | \$259,945 | \$374,300 | \$428,700 | \$54,400 | 14.5% |
| | | | | | | |
| Property Services | | | | | | |
| CLEANING SERVICES | \$107 | \$106 | \$200 | \$200 | \$0 | 0% |
| LANDFILL FEES | \$760 | \$260 | \$200 | \$200 | \$0 | 0% |
| GENERAL REPAIRS & MAINTENANCE | \$0 | \$1,350 | \$1,000 | \$1,000 | \$0 | 0% |
| INFRASTRUCTURE REPAIRS & MAINTENANCE | \$546,412 | \$113,397 | \$155,000 | \$260,000 | \$105,000 | 67.7% |
| BUILDING MAINTENANCE | \$4,222 | \$5,417 | \$0 | \$0 | \$0 | 0% |
| VEHICLE REPAIRS & MAINTENANCE | \$20,603 | \$17,796 | \$28,000 | \$30,000 | \$2,000 | 7.1% |
| EQUIPMENT REPAIRS & MAINTENANCE | \$44,364 | \$38,244 | \$100,000 | \$100,000 | \$0 | 0% |
| RENTAL OF EQUIPMENT | \$1,109 | \$1,277 | \$1,500 | \$1,500 | \$0 | 0% |
| Total Property Services: | \$617,576 | \$177,847 | \$285,900 | \$392,900 | \$107,000 | 37.4% |
| | | | | | | |
| Other | | | | | | |
| CLAIMS | \$0 | \$0 | \$10,000 | \$5,000 | -\$5,000 | -50% |
| COMMUNICATIONS | \$14,838 | \$14,197 | \$18,000 | \$18,000 | \$0 | 0% |
| ADVERTISING | \$1,637 | \$0 | \$4,000 | \$15,000 | \$11,000 | 275% |
| PRINTING & BINDING | \$1,228 | \$1,187 | \$5,000 | \$5,000 | \$0 | 0% |
| TRAVEL | \$290 | \$4,445 | \$3,800 | \$7,050 | \$3,250 | 85.5% |
| DUES & FEES | \$11,938 | \$8,428 | \$15,500 | \$15,500 | \$0 | 0% |
| EDUCATION & TRAINING | \$1,076 | \$3,695 | \$8,300 | \$18,300 | \$10,000 | 120.5% |
| LICENSES & FEES | \$14,247 | \$14,571 | \$15,300 | \$15,000 | -\$300 | -2% |
| Total Other: | \$45,255 | \$46,523 | \$79,900 | \$98,850 | \$18,950 | 23.7% |
| Total Purchased/Contracted Services: | \$883,053 | \$484,315 | \$740,100 | \$920,450 | \$180,350 | 24.4% |
| | | | | | | |
| Supplies | | | | | | |
| GENERAL SUPPLIES | \$14,760 | \$14,039 | \$33,800 | \$33,800 | \$0 | 0% |
| WATER / SEWAGE | \$0 | \$0 | \$1,000 | \$1,000 | \$0 | 0% |
| ELECTRICITY | \$13,246 | \$14,156 | \$3,500 | \$16,200 | \$12,700 | 362.9% |
| GASOLINE | \$26,373 | \$38,533 | \$40,000 | \$46,200 | \$6,200 | 15.5% |
| FOOD & MEALS | \$612 | \$1,960 | \$2,200 | \$5,000 | \$2,800 | 127.3% |
| BOOKS & PUBLICATIONS | \$0 | \$0 | \$400 | \$400 | \$0 | 0% |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|--------------------|--------------------|--------------------|--------------------|--|---|
| SUP/INV PURCHASED RESALE | \$3,879,380 | \$6,775,937 | \$7,600,000 | \$7,600,000 | \$0 | 0% |
| SMALL TOOLS & EQUIPMENT | \$17,370 | \$36,712 | \$49,900 | \$50,000 | \$100 | 0.2% |
| TECHNOLOGY EQUIPMENT | \$21 | \$2,634 | \$8,900 | \$8,900 | \$0 | 0% |
| UNIFORMS | \$6,323 | \$9,840 | \$9,000 | \$9,000 | \$0 | 0% |
| UTILITY SUPPLIES (PIPE, ETC) | \$319,089 | \$469,594 | \$464,000 | \$761,500 | \$297,500 | 64.1% |
| Total Supplies: | \$4,277,173 | \$7,363,405 | \$8,212,700 | \$8,532,000 | \$319,300 | 3.9% |
| Capital Outlays | | | | | | |
| Property | | | | | | |
| INFRASTRUCTURE | \$0 | \$0 | \$3,531,000 | \$1,595,000 | -\$1,936,000 | -54.8% |
| Total Property: | \$0 | \$0 | \$3,531,000 | \$1,595,000 | -\$1,936,000 | -54.8% |
| Machinery and Equipment | | | | | | |
| MACHINERY & EQUIPMENT | \$0 | \$0 | \$194,700 | \$75,000 | -\$119,700 | -61.5% |
| VEHICLES | \$0 | \$0 | \$203,500 | \$203,500 | \$0 | 0% |
| INFRASTRUCTURE R&M | \$0 | \$0 | \$75,000 | \$0 | -\$75,000 | -100% |
| Total Machinery and Equipment: | \$0 | \$0 | \$473,200 | \$278,500 | -\$194,700 | -41.1% |
| Total Capital Outlays: | \$0 | \$0 | \$4,004,200 | \$1,873,500 | -\$2,130,700 | -53.2% |
| Interfund/Interdepartmental Charges | | | | | | |
| INDIRECT COST ALLOCATIONS | \$926,100 | \$785,400 | \$1,169,300 | \$1,200,100 | \$30,800 | 2.6% |
| Total Interfund/Interdepartmental Charges: | \$926,100 | \$785,400 | \$1,169,300 | \$1,200,100 | \$30,800 | 2.6% |
| Depreciation And Amortization | | | | | | |
| Depreciation | | | | | | |
| DEPRECIATION | \$219,046 | \$224,316 | \$0 | \$230,000 | \$230,000 | N/A |
| Total Depreciation: | \$219,046 | \$224,316 | \$0 | \$230,000 | \$230,000 | N/A |
| Total Depreciation And Amortization: | \$219,046 | \$224,316 | \$0 | \$230,000 | \$230,000 | N/A |
| Other Costs | | | | | | |
| Payments to Other Agencies | | | | | | |
| PUBLIC RELATIONS | \$1,030 | \$2,986 | \$10,000 | \$10,300 | \$300 | 3% |
| Total Payments to Other Agencies: | \$1,030 | \$2,986 | \$10,000 | \$10,300 | \$300 | 3% |
| Payments to Others | | | | | | |
| MARKETING PROGRAMS (REBATES) | \$48,600 | \$91,600 | \$100,000 | \$100,000 | \$0 | 0% |
| Total Payments to Others: | \$48,600 | \$91,600 | \$100,000 | \$100,000 | \$0 | 0% |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|--------------------------------|--------------------|--------------------|---------------------|---------------------|--|---|
| Bad Debt Expense | | | | | | |
| BAD DEBT EXPENSE | \$6,082 | \$18,494 | \$0 | \$0 | \$0 | 0% |
| Total Bad Debt Expense: | \$6,082 | \$18,494 | \$0 | \$0 | \$0 | 0% |
| Total Other Costs: | \$55,712 | \$113,079 | \$110,000 | \$110,300 | \$300 | 0.3% |
| Total Expense Objects: | \$7,100,480 | \$9,757,920 | \$15,175,295 | \$14,048,192 | -\$1,118,943 | -7.4% |

Goals & 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.

Key Performance Indicators

| | 2020 | 2021 | 2022 | 2023 to date | 2024 *Forecast |
|---------------------------|--------|--------|--------|--------------|----------------|
| Number of Services | 7,545 | 7,569 | 7,619 | 8,415 | 8,450 |
| Miles of Main | 251.89 | 256.73 | 257.9 | 257.9 | 258 |
| Gas afterhours calls | 91 | 112 | 95 | 34 | 65 |
| Gas Utility 811 Locates | 9,034 | 10,025 | 11,459 | 5,448 | 10,896 |
| Fiber Utility Locates | 320 | 227 | 338 | 125 | 250 |
| Install new services | 220 | 411 | 404 | 131 | 262 |
| Investigate Leaks | 151 | 216 | 202 | 97 | 194 |
| Repair gas leaks at meter | 124 | 77 | 103 | 9 | 18 |
| Set gas meters | 217 | 387 | 423 | 140 | 180 |

Annual Regulatory Requirements

| | | | | | |
|--|--------|--------|--------|--------|--------|
| Large meter testing | 50 | 50 | 50 | 60 | 60 |
| Leak-AC walking survey-services 1/3 system 192.723 (b) | 2,716 | 3,813 | 3,017 | na | 2,400 |
| Leak survey-miles walked/inspected 192.723 (b)2 | 93.68 | 82.05 | 86.19 | na | 61.97 |
| Atmospheric Corrosion inspections 1/3 meters 192.487 (a) | 2,950 | 5,225 | 2,446 | 1,874 | 2,200 |
| Regulator station inspections 192.739 (a) & 192.743 (a) | 36 | 36 | 36 | 36 | 36 |
| Public Awareness Program-Messages 192.616 & API RP1162 | | | | | |
| Customers-twice annually | 32,623 | 36,448 | 39,375 | 20,288 | 40,988 |
| Non-customers -annually | 943 | 917 | 861 | na | 875 |
| Emergency Responders-annually | 27 | 27 | 27 | na | 27 |
| Public Officials-annually | 47 | 43 | 44 | na | 44 |
| Critical Valve Maintenance 192.747 (a) | 27 | 27 | 27 | 27 | 27 |
| Curb Valve Maintenance §192.385 | 81 | 104 | 106 | na | 106 |

Solid Waste Collection (Enterprise Fund)

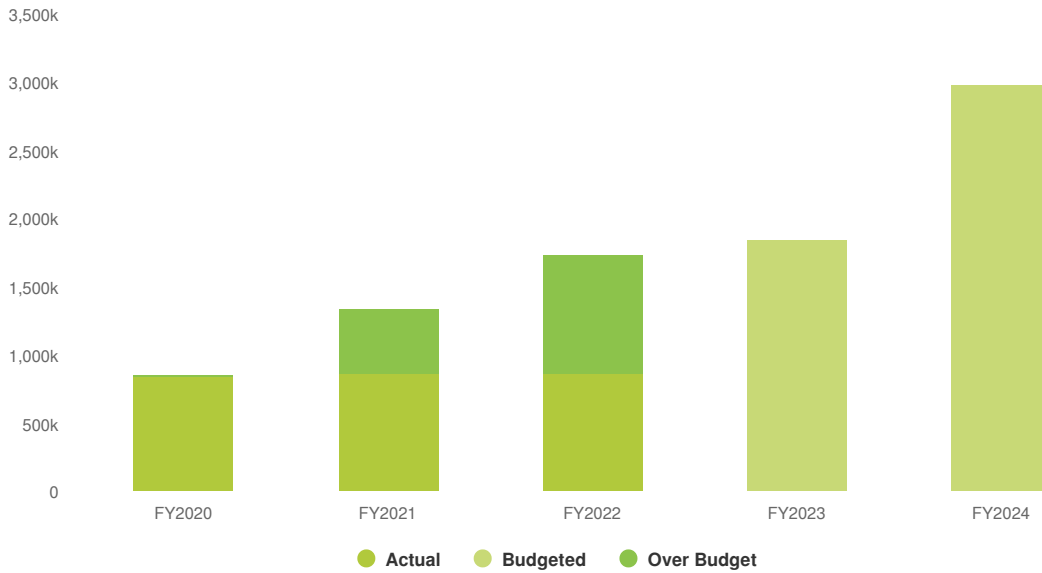
Statement of Purpose

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.

Revenues Summary

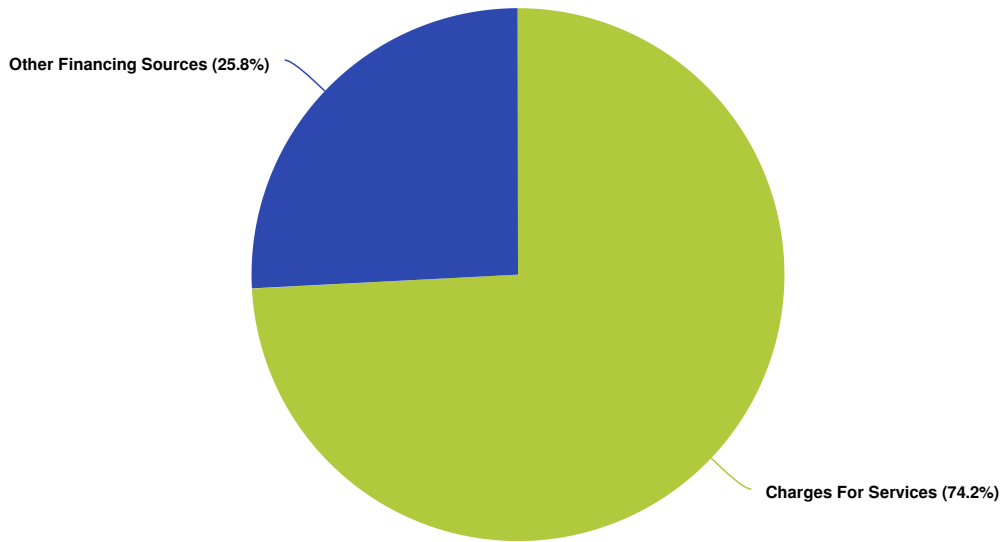
\$2,979,689 **\$1,127,618**
(60.88% vs. prior year)

Enterprise Fund - Solid Waste Collection Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



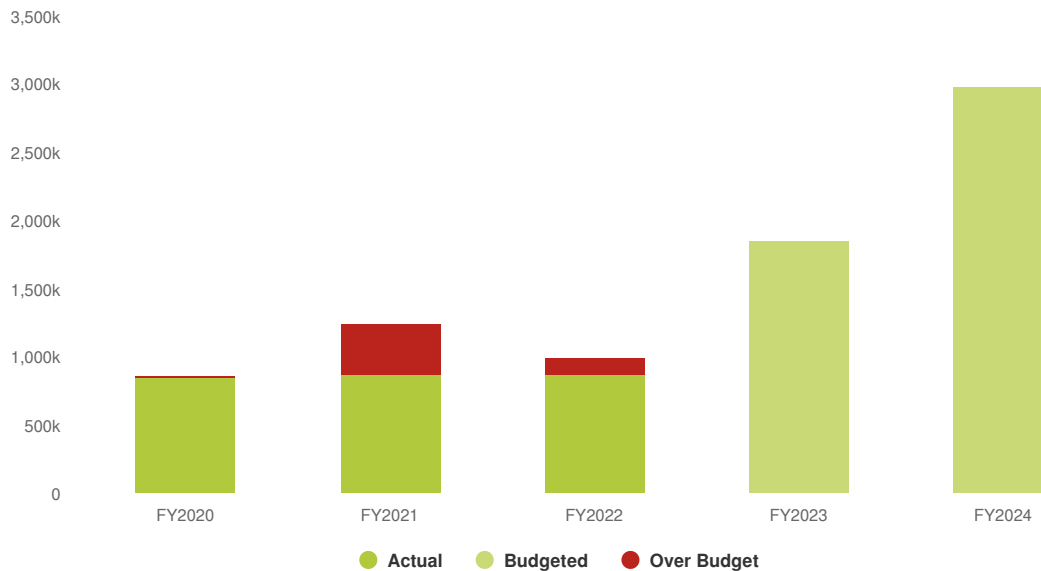
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|--------------------|--------------------|--------------------|--------------------|--|---|
| Revenue Source | | | | | | |
| Charges For Services | | | | | | |
| Utility - Enterprise | | | | | | |
| SENIOR DISCOUNT (CONTRA) | -\$12,547 | -\$12,701 | -\$12,000 | -\$10,000 | \$2,000 | -16.7% |
| REFUSE COLLECTION CHARGES | \$1,349,084 | \$1,741,859 | \$2,030,654 | \$2,206,000 | \$175,346 | 8.6% |
| COLLECTION FEE | \$0 | \$0 | \$0 | \$500 | \$500 | N/A |
| PENALTIES | \$9,453 | \$13,428 | \$12,000 | \$13,000 | \$1,000 | 8.3% |
| Total Utility - Enterprise: | \$1,345,989 | \$1,742,586 | \$2,030,654 | \$2,209,500 | \$178,846 | 8.8% |
| Other Charges for Services | | | | | | |
| OTHER CHARGES FOR SERVICES | \$100 | \$41 | \$0 | \$1,000 | \$1,000 | N/A |
| Total Other Charges for Services: | \$100 | \$41 | \$0 | \$1,000 | \$1,000 | N/A |
| Total Charges For Services: | \$1,346,089 | \$1,742,628 | \$2,030,654 | \$2,210,500 | \$179,846 | 8.9% |
| Other Financing Sources | | | | | | |
| General Long-term Debt Issued | | | | | | |
| PROCEEDS - DEBT | \$0 | \$0 | \$0 | \$247,500 | \$247,500 | N/A |
| Total General Long-term Debt Issued: | \$0 | \$0 | \$0 | \$247,500 | \$247,500 | N/A |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--|---|
| Prior Year Reserves | | | | | | |
| PRIOR YEAR RESERVES | \$0 | \$0 | -\$178,583 | \$521,689 | \$700,272 | -392.1% |
| Total Prior Year Reserves: | \$0 | \$0 | -\$178,583 | \$521,689 | \$700,272 | -392.1% |
| Total Other Financing Sources: | \$0 | \$0 | -\$178,583 | \$769,189 | \$947,772 | -530.7% |
| Total Revenue Source: | \$1,346,089 | \$1,742,628 | \$1,852,071 | \$2,979,689 | \$1,127,618 | 60.9% |

Expenditures Summary

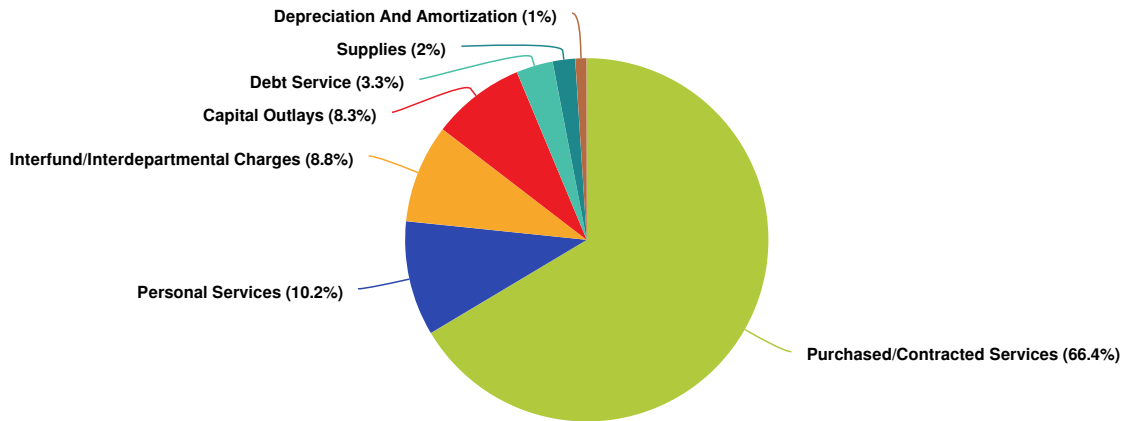
\$2,979,689
\$1,127,618
(60.88% vs. prior year)

Enterprise Fund - Solid Waste Collection Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|--------------------------------------|---------------|---------------|-----------------|------------------|--|---|
| Expense Objects | | | | | | |
| Personal Services | | | | | | |
| Salaries and Wages | | | | | | |
| REGULAR SALARIES | \$0 | \$0 | \$33,679 | \$181,015 | \$147,336 | 437.5% |
| OVERTIME | \$0 | \$0 | \$0 | \$9,000 | \$9,000 | N/A |
| VACATION | \$0 | \$0 | \$730 | \$0 | -\$730 | -100% |
| HOLIDAY | \$0 | \$0 | \$2,502 | \$0 | -\$2,502 | -100% |
| Total Salaries and Wages: | \$0 | \$0 | \$36,911 | \$190,015 | \$153,104 | 414.8% |
| Benefits | | | | | | |
| GROUP INSURANCE | \$0 | \$0 | \$11,209 | \$96,323 | \$85,114 | 759.3% |
| SOCIAL SECURITY (FICA) | \$0 | \$0 | \$2,241 | \$5,062 | \$2,821 | 125.9% |
| MEDICARE | \$0 | \$0 | \$524 | \$1,186 | \$662 | 126.3% |
| RETIREMENT CONTRIBUTION | \$0 | \$0 | \$0 | \$11,143 | \$11,143 | N/A |
| OTHER EMPLOYEE BENEFITS | \$0 | \$0 | \$18,078 | \$919 | -\$17,159 | -94.9% |
| Total Benefits: | \$0 | \$0 | \$32,052 | \$114,633 | \$82,581 | 257.6% |
| Total Personal Services: | \$0 | \$0 | \$68,963 | \$304,648 | \$235,685 | 341.8% |
| Purchased/Contracted Services | | | | | | |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|--------------------|------------------|--------------------|--------------------|--|---|
| Purchased Professional Services | | | | | | |
| PROFESSIONAL | \$1,091,089 | \$857,964 | \$1,365,000 | \$1,840,000 | \$475,000 | 34.8% |
| BILLING & COLLECTION SERVICES | \$13,500 | \$13,534 | \$19,040 | \$21,941 | \$2,901 | 15.2% |
| Total Purchased Professional Services: | \$1,104,589 | \$871,498 | \$1,384,040 | \$1,861,941 | \$477,901 | 34.5% |
| | | | | | | |
| Property Services | | | | | | |
| LANDFILL FEES | \$0 | \$0 | \$39,000 | \$61,000 | \$22,000 | 56.4% |
| VEHICLE REPAIRS & MAINTENANCE | \$0 | \$0 | \$49,000 | \$28,000 | -\$21,000 | -42.9% |
| EQUIPMENT REPAIRS & MAINTENANCE | \$0 | \$0 | \$1,100 | \$8,200 | \$7,100 | 645.5% |
| Total Property Services: | \$0 | \$0 | \$89,100 | \$97,200 | \$8,100 | 9.1% |
| | | | | | | |
| Other | | | | | | |
| COMMUNICATIONS | \$0 | \$0 | \$0 | \$20,000 | \$20,000 | N/A |
| Total Other: | \$0 | \$0 | \$0 | \$20,000 | \$20,000 | N/A |
| Total Purchased/Contracted Services: | \$1,104,589 | \$871,498 | \$1,473,140 | \$1,979,141 | \$506,001 | 34.3% |
| | | | | | | |
| Supplies | | | | | | |
| GASOLINE | \$0 | \$0 | \$0 | \$60,000 | \$60,000 | N/A |
| Total Supplies: | \$0 | \$0 | \$0 | \$60,000 | \$60,000 | N/A |
| | | | | | | |
| Capital Outlays | | | | | | |
| Machinery and Equipment | | | | | | |
| VEHICLES | \$0 | \$0 | \$0 | \$247,500 | \$247,500 | N/A |
| Total Machinery and Equipment: | \$0 | \$0 | \$0 | \$247,500 | \$247,500 | N/A |
| Total Capital Outlays: | \$0 | \$0 | \$0 | \$247,500 | \$247,500 | N/A |
| | | | | | | |
| Interfund/Interdepartmental Charges | | | | | | |
| INDIRECT COST ALLOCATIONS | \$137,300 | \$85,200 | \$194,600 | \$261,400 | \$66,800 | 34.3% |
| Total Interfund/Interdepartmental Charges: | \$137,300 | \$85,200 | \$194,600 | \$261,400 | \$66,800 | 34.3% |
| | | | | | | |
| Depreciation And Amortization | | | | | | |
| Depreciation | | | | | | |
| DEPRECIATION | \$5,605 | \$27,247 | \$5,600 | \$30,000 | \$24,400 | 435.7% |
| Total Depreciation: | \$5,605 | \$27,247 | \$5,600 | \$30,000 | \$24,400 | 435.7% |
| Total Depreciation And Amortization: | \$5,605 | \$27,247 | \$5,600 | \$30,000 | \$24,400 | 435.7% |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|--------------------------------|--------------------|------------------|--------------------|--------------------|--|---|
| Other Costs | | | | | | |
| Bad Debt Expense | | | | | | |
| BAD DEBT EXPENSE | -\$7,581 | \$2,203 | \$0 | \$0 | \$0 | 0% |
| Total Bad Debt Expense: | -\$7,581 | \$2,203 | \$0 | \$0 | \$0 | 0% |
| Total Other Costs: | -\$7,581 | \$2,203 | \$0 | \$0 | \$0 | 0% |
| Debt Service | | | | | | |
| Principal | | | | | | |
| CAPITAL LEASE | \$0 | \$0 | \$95,657 | \$85,000 | -\$10,657 | -11.1% |
| Total Principal: | \$0 | \$0 | \$95,657 | \$85,000 | -\$10,657 | -11.1% |
| Interest | | | | | | |
| INTEREST | \$0 | \$5,565 | \$14,111 | \$12,000 | -\$2,111 | -15% |
| Total Interest: | \$0 | \$5,565 | \$14,111 | \$12,000 | -\$2,111 | -15% |
| Total Debt Service: | \$0 | \$5,565 | \$109,768 | \$97,000 | -\$12,768 | -11.6% |
| Total Expense Objects: | \$1,239,913 | \$991,713 | \$1,852,071 | \$2,979,689 | \$1,127,618 | 60.9% |

Goals & 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.

Key Performance Indicators

| Key Performance Indicators | FY 2020 | FY 2021 | FY 2022 | YTD 2023 |
|----------------------------|---------|---------|---------|----------|
| Number of customers | | | | 6300 |

*Data not available prior to FY23

Golf Course Pro Shop Operations (Enterprise Fund)

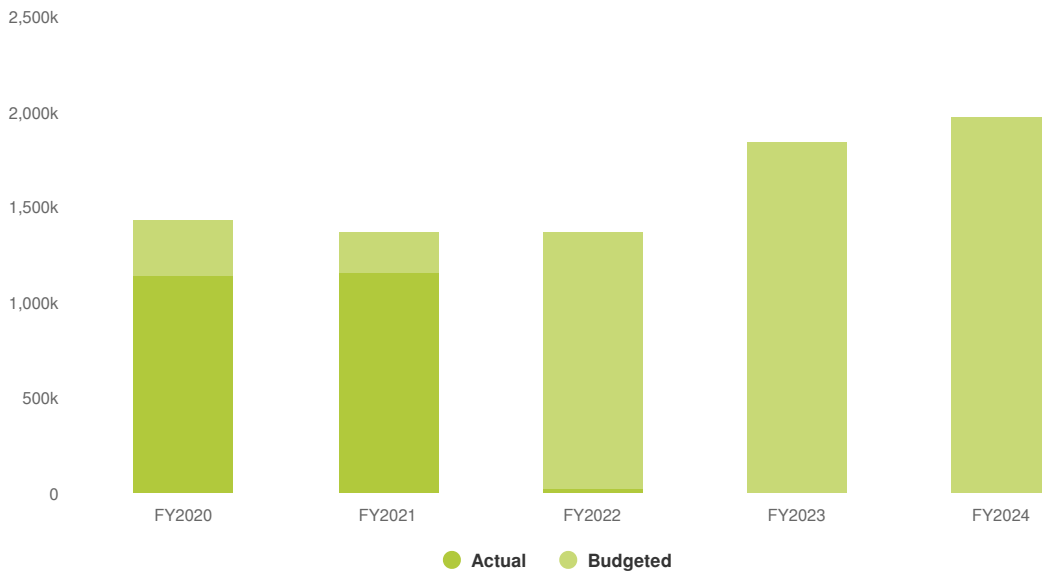
Statement of Purpose

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.

Revenues Summary

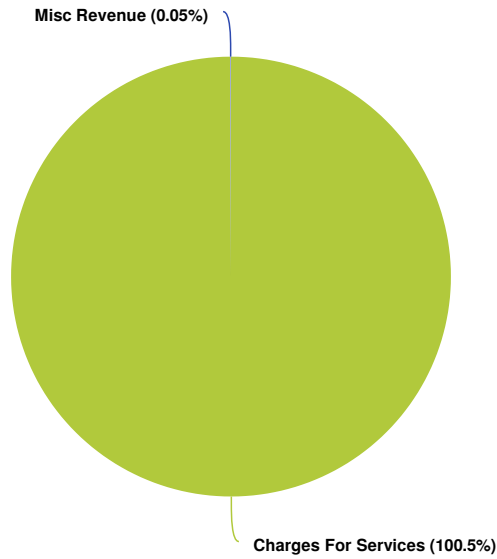
\$1,975,171 **\$132,474**
(7.19% vs. prior year)

Enterprise Fund - Golf Course - Golf Pro Shop Operations Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



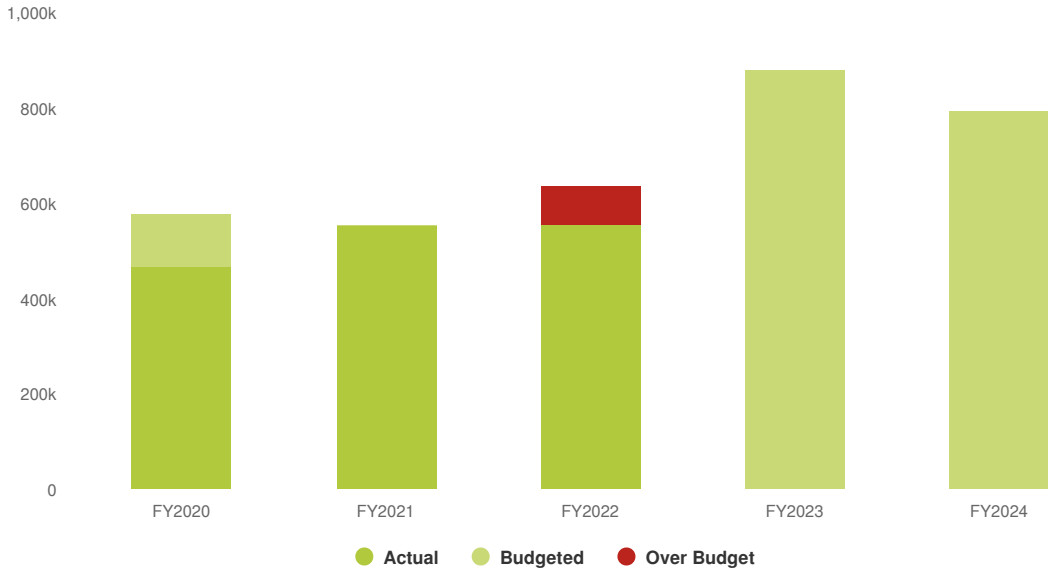
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|--------------------------------|---------------|---------------|----------------|-----------------|--|---|
| Revenue Source | | | | | | |
| Charges For Services | | | | | | |
| Golf - Enterprise | | | | | | |
| CHARGES FOR SERVICES | \$0 | \$25 | \$0 | \$0 | \$0 | 0% |
| CFS - GREEN FEES | \$892,566 | \$0 | \$0 | \$0 | \$0 | 0% |
| CFS - CART FEES | \$35 | \$0 | \$0 | \$0 | \$0 | 0% |
| CFS - RANGE FEES | \$45,573 | \$0 | \$0 | \$0 | \$0 | 0% |
| CFS - FOOD | \$34,852 | \$0 | \$0 | \$0 | \$0 | 0% |
| CFS - BEER | \$22,649 | \$0 | \$0 | \$0 | \$0 | 0% |
| CFS - CLUBS & EQUIPMENT | \$6,718 | \$0 | \$0 | \$0 | \$0 | 0% |
| CFS - BAGS | \$1,923 | \$0 | \$0 | \$0 | \$0 | 0% |
| CFS - GLOVES | \$6,059 | \$0 | \$0 | \$0 | \$0 | 0% |
| CFS - BALLS | \$25,310 | \$0 | \$0 | \$0 | \$0 | 0% |
| CFS - SHOES | \$1,372 | \$0 | \$0 | \$0 | \$0 | 0% |
| CFS - HAT | \$4,669 | \$0 | \$0 | \$0 | \$0 | 0% |
| CFS - APPAREL-MEN | \$3,810 | \$0 | \$0 | \$0 | \$0 | 0% |
| CFS - HANDICAP FEES | \$491 | \$0 | \$0 | \$0 | \$0 | 0% |
| CFS - GIFTS, ACCESSORIES, MISC | \$2,750 | \$0 | \$0 | \$0 | \$0 | 0% |
| CFS - MEMBERSHIPS | \$104,807 | \$0 | \$0 | \$61,530 | \$61,530 | N/A |
| GIFT CRDS/RAINCHECKS REDEEMED | \$1,511 | \$0 | \$0 | \$0 | \$0 | 0% |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|--|--------------------|-----------------|--------------------|--------------------|--|---|
| OVER/SHORT | \$15 | \$3,865 | \$0 | \$0 | \$0 | 0% |
| GOLF COURSE CHARGES | \$0 | \$0 | \$1,709,505 | \$1,623,840 | -\$85,665 | -5% |
| PRO SHOP CHARGES | \$0 | \$0 | \$260,664 | \$284,435 | \$23,771 | 9.1% |
| PRO SHOP CHARGES- INSTRUCTION | \$0 | \$0 | \$5,265 | \$4,300 | -\$965 | -18.3% |
| Total Golf - Enterprise: | \$1,155,112 | \$3,890 | \$1,975,434 | \$1,974,105 | -\$1,329 | -0.1% |
| Other Charges for Services | | | | | | |
| OTHER CHARGES FOR SERVICES | \$1,287 | \$9,666 | \$6,000 | \$11,000 | \$5,000 | 83.3% |
| Total Other Charges for Services: | \$1,287 | \$9,666 | \$6,000 | \$11,000 | \$5,000 | 83.3% |
| Total Charges For Services: | \$1,156,399 | \$13,556 | \$1,981,434 | \$1,985,105 | \$3,671 | 0.2% |
| Misc Revenue | | | | | | |
| OTHER REVENUES | \$0 | \$3,272 | \$0 | \$1,000 | \$1,000 | N/A |
| Total Misc Revenue: | \$0 | \$3,272 | \$0 | \$1,000 | \$1,000 | N/A |
| Other Financing Sources | | | | | | |
| Proceeds | | | | | | |
| DISPOSITION OF ASSETS | \$0 | \$9,915 | \$0 | \$0 | \$0 | 0% |
| Total Proceeds: | \$0 | \$9,915 | \$0 | \$0 | \$0 | 0% |
| Prior Year Reserves | | | | | | |
| PRIOR YEAR RESERVES | \$0 | \$0 | -\$138,737 | \$0 | \$127,803 | -92.1% |
| Total Prior Year Reserves: | \$0 | \$0 | -\$138,737 | \$0 | \$127,803 | -92.1% |
| Total Other Financing Sources: | \$0 | \$9,915 | -\$138,737 | \$0 | \$127,803 | -92.1% |
| Total Revenue Source: | \$1,156,399 | \$26,743 | \$1,842,697 | \$1,986,105 | \$132,474 | 7.2% |

Expenditures Summary

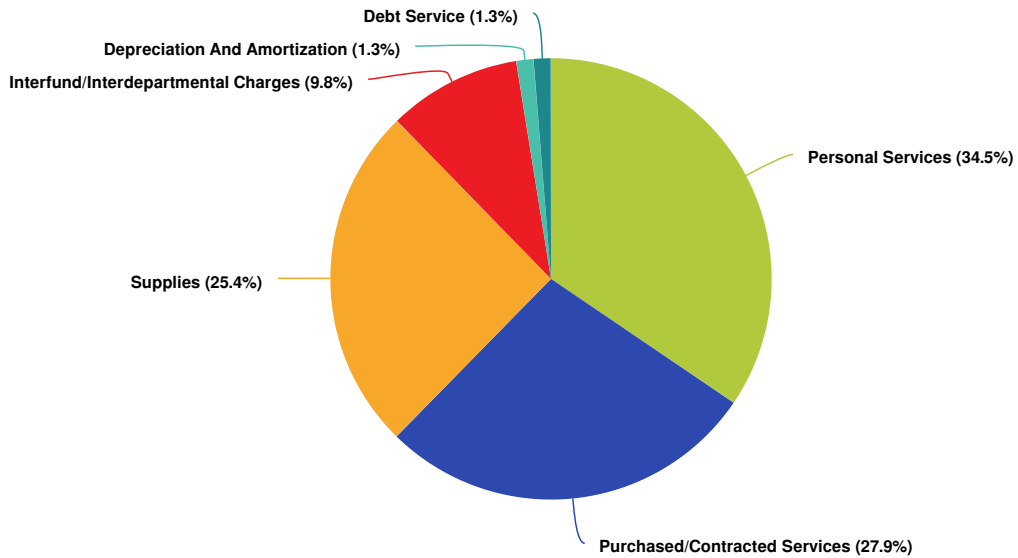
\$795,211
-\$85,743
 (-9.73% vs. prior year)

Enterprise Fund - Golf Course - Golf Pro Shop Operations Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|-----------------|---------------|---------------|----------------|-----------------|--|---|
| Expense Objects | | | | | | |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|------------------|------------------|------------------|------------------|--|---|
| Personal Services | | | | | | |
| Salaries and Wages | | | | | | |
| REGULAR SALARIES | \$212,193 | \$132,469 | \$209,292 | \$231,794 | \$16,038 | 7.7% |
| OVERTIME | \$4,008 | \$3,295 | \$0 | \$10,000 | \$10,000 | N/A |
| VACATION | -\$1,515 | \$4,484 | \$12,234 | \$0 | -\$12,234 | -100% |
| HOLIDAY | \$3,918 | \$1,189 | \$13,812 | \$0 | -\$13,812 | -100% |
| Total Salaries and Wages: | \$218,604 | \$141,436 | \$235,338 | \$241,794 | -\$8 | 0% |
| Benefits | | | | | | |
| GROUP INSURANCE | \$16,312 | \$3,295 | \$26,047 | \$11,270 | -\$14,777 | -56.7% |
| SOCIAL SECURITY (FICA) | \$14,495 | \$8,899 | \$14,045 | \$14,377 | -\$68 | -0.5% |
| MEDICARE | \$3,390 | \$2,081 | \$3,285 | \$3,370 | -\$6 | -0.2% |
| RETIREMENT CONTRIBUTION | \$0 | \$0 | \$0 | \$5,385 | \$5,436 | N/A |
| WORKERS COMPENSATION | \$0 | \$0 | \$0 | \$2,500 | \$2,500 | N/A |
| OTHER EMPLOYEE BENEFITS | \$12,794 | \$37,382 | \$25,354 | \$2,495 | -\$22,859 | -90.2% |
| Total Benefits: | \$46,991 | \$51,657 | \$68,730 | \$39,397 | -\$29,773 | -43.3% |
| Total Personal Services: | \$265,595 | \$193,092 | \$304,068 | \$281,191 | -\$29,781 | -9.8% |
| Purchased/Contracted Services | | | | | | |
| Purchased Professional Services | | | | | | |
| PROFESSIONAL | \$13,100 | \$93,413 | \$120,640 | \$120,640 | \$0 | 0% |
| TECHNICAL | \$3,900 | \$15,841 | \$13,000 | \$12,000 | -\$1,000 | -7.7% |
| Total Purchased Professional Services: | \$17,000 | \$109,255 | \$133,640 | \$132,640 | -\$1,000 | -0.7% |
| Property Services | | | | | | |
| CLEANING SERVICES | \$0 | \$258 | \$0 | \$3,000 | \$3,000 | N/A |
| GENERAL REPAIRS & MAINTENANCE | \$200 | \$2,814 | \$4,326 | \$3,000 | -\$1,326 | -30.7% |
| BUILDING MAINTENANCE | \$22,789 | \$227 | \$29,743 | \$500 | -\$29,243 | -98.3% |
| VEHICLE REPAIRS & MAINTENANCE | \$0 | \$2,278 | \$825 | \$0 | -\$825 | -100% |
| EQUIPMENT REPAIRS & MAINTENANCE | \$2,079 | \$3,567 | \$2,400 | \$2,400 | \$0 | 0% |
| RENTAL OF EQUIPMENT | \$57,450 | \$57,900 | \$60,000 | \$61,464 | \$1,464 | 2.4% |
| Total Property Services: | \$82,518 | \$67,045 | \$97,294 | \$70,364 | -\$26,930 | -27.7% |
| Other | | | | | | |
| COMMUNICATIONS | \$1,755 | \$4,751 | \$5,000 | \$6,000 | \$1,000 | 20% |
| ADVERTISING | \$2,000 | \$2,086 | \$2,100 | \$3,000 | \$900 | 42.9% |
| PRINTING & BINDING | \$2,646 | \$845 | \$4,500 | \$4,000 | -\$500 | -11.1% |
| TRAVEL | \$0 | \$0 | \$400 | \$400 | \$0 | 0% |
| DUES & FEES | \$2,005 | \$4,122 | \$2,000 | \$2,000 | \$0 | 0% |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|------------------|------------------|------------------|------------------|--|---|
| EDUCATION & TRAINING | \$0 | \$319 | \$1,200 | \$1,200 | \$0 | 0% |
| LICENSES & FEES | \$205 | \$0 | \$500 | \$2,000 | \$1,500 | 300% |
| Total Other: | \$8,609 | \$12,124 | \$15,700 | \$18,600 | \$2,900 | 18.5% |
| Total Purchased/Contracted Services: | \$108,127 | \$188,423 | \$246,634 | \$221,604 | -\$25,030 | -10.1% |
| Supplies | | | | | | |
| GENERAL SUPPLIES | \$13,961 | \$20,410 | \$15,000 | \$15,600 | \$600 | 4% |
| WATER / SEWAGE | \$0 | \$7,302 | \$7,500 | \$4,200 | -\$3,300 | -44% |
| ELECTRICITY | \$0 | \$9,251 | \$9,500 | \$9,300 | -\$200 | -2.1% |
| GASOLINE | \$10,319 | \$15,267 | \$16,000 | \$18,000 | \$2,000 | 12.5% |
| FOOD & MEALS | \$441 | \$121 | \$500 | \$2,040 | \$300 | 60% |
| SUP/INV PURCHASED RESALE-APPAREL-WOMEN | \$1,095 | \$17,072 | \$2,178 | \$0 | -\$2,177 | -100% |
| SUP/INV PURCHASED RESALE-FOOD AND DRINKS | \$22,272 | \$15,105 | \$13,998 | \$16,200 | \$2,202 | 15.7% |
| SUP/INV PURCHASED RESALE-BEER | \$8,966 | \$18,217 | \$15,431 | \$18,770 | \$3,339 | 21.6% |
| SUP/INV PURCHASED RESALE-CLUBS & EQUIPMENT | \$1,671 | \$6,087 | \$6,240 | \$6,100 | -\$140 | -2.2% |
| SUP/INV PURCHASED RESALE-BAGS | \$458 | \$525 | \$840 | \$1,250 | \$410 | 48.8% |
| SUP/INV PURCHASED RESALE-GLOVES | \$3,928 | \$6,891 | \$7,729 | \$7,600 | -\$129 | -1.7% |
| SUP/INV PURCHASED RESALE-BALLS | \$26,822 | \$30,057 | \$36,107 | \$38,000 | \$1,893 | 5.2% |
| SUP/INV PURCHASED RESALE-SHOES | -\$48 | \$8,564 | \$4,400 | \$8,600 | \$4,200 | 95.5% |
| SUP/INV PURCHASED RESALE-HATS | \$221 | \$7,637 | \$7,807 | \$8,625 | \$818 | 10.5% |
| SUP/INV PURCHASED RESALE-APPAREL-MEN | \$469 | \$7,946 | \$4,345 | \$12,400 | \$8,055 | 185.4% |
| GIFTS, ACCESSORIES, MISC | \$1,911 | \$6,738 | \$5,621 | \$7,285 | \$1,664 | 29.6% |
| SUP/INV PURCHASED RESALE-LIQUOR | \$0 | \$6,434 | \$5,440 | \$7,290 | \$1,850 | 34% |
| SMALL TOOLS & EQUIPMENT | \$3,075 | \$9,794 | \$4,000 | \$16,700 | \$12,700 | 317.5% |
| TECHNOLOGY EQUIPMENT | \$1,131 | \$4,160 | \$2,000 | \$2,400 | \$400 | 20% |
| OTHER SUPPLIES | \$0 | \$516 | \$0 | \$500 | \$500 | N/A |
| UNIFORMS | \$0 | \$1,174 | \$1,800 | \$2,000 | \$200 | 11.1% |
| Total Supplies: | \$96,691 | \$199,266 | \$166,436 | \$202,860 | \$35,184 | 21.1% |
| Capital Outlays | | | | | | |
| Property | | | | | | |
| BUILDINGS | \$0 | \$0 | \$29,443 | \$0 | -\$29,443 | -100% |
| Total Property: | \$0 | \$0 | \$29,443 | \$0 | -\$29,443 | -100% |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|------------------|------------------|------------------|------------------|--|---|
| Machinery and Equipment | | | | | | |
| MACHINERY & EQUIPMENT | \$0 | \$0 | \$19,111 | \$0 | -\$19,111 | -100% |
| Total Machinery and Equipment: | \$0 | \$0 | \$19,111 | \$0 | -\$19,111 | -100% |
| Total Capital Outlays: | \$0 | \$0 | \$48,554 | \$0 | -\$48,554 | -100% |
| | | | | | | |
| Interfund/Interdepartmental Charges | | | | | | |
| INDIRECT COST ALLOCATIONS | \$76,600 | \$53,800 | \$84,200 | \$77,700 | -\$6,500 | -7.7% |
| Total Interfund/Interdepartmental Charges: | \$76,600 | \$53,800 | \$84,200 | \$77,700 | -\$6,500 | -7.7% |
| | | | | | | |
| Depreciation And Amortization | | | | | | |
| Depreciation | | | | | | |
| DEPRECIATION | \$6,310 | \$4,733 | \$0 | \$10,000 | \$10,000 | N/A |
| Total Depreciation: | \$6,310 | \$4,733 | \$0 | \$10,000 | \$10,000 | N/A |
| Total Depreciation And Amortization: | \$6,310 | \$4,733 | \$0 | \$10,000 | \$10,000 | N/A |
| | | | | | | |
| Other Costs | | | | | | |
| Payments to Other Agencies | | | | | | |
| PUBLIC RELATIONS | \$0 | \$25 | \$0 | \$0 | \$0 | 0% |
| Total Payments to Other Agencies: | \$0 | \$25 | \$0 | \$0 | \$0 | 0% |
| Total Other Costs: | \$0 | \$25 | \$0 | \$0 | \$0 | 0% |
| | | | | | | |
| Debt Service | | | | | | |
| Principal | | | | | | |
| OTHER DEBT SERVICE | \$0 | \$0 | \$31,062 | \$10,000 | -\$21,062 | -67.8% |
| Total Principal: | \$0 | \$0 | \$31,062 | \$10,000 | -\$21,062 | -67.8% |
| Total Debt Service: | \$0 | \$0 | \$31,062 | \$10,000 | -\$21,062 | -67.8% |
| Total Expense Objects: | \$553,323 | \$639,339 | \$880,954 | \$803,355 | -\$85,743 | -9.7% |

Goals & Objectives

To demonstrate further innovation in order to prove the long-term value of The Chimneys Golf Course as a sustainable revenue asset for the city.

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.

Key Performance Indicators

| | FY21 | FY22 | FY23 Original Projection | FY23 (Final) | FY24 GOAL (Original) | FY24 (Final) |
|---------------------------------|-------------|-------------|--------------------------|--------------|----------------------|--------------|
| Workload Measures: | | | | | | |
| Rounds | 32832 | 37042 | 39,000 | 40,699 | 38,000 | 38,000 |
| Total Revenue | \$1,156,399 | \$1,845,222 | \$1,975,000 | \$2,243,857 | \$1,986,105 | \$2,243,857 |
| Avg Rate | NPT | \$36.94 | \$41.33 | \$43.12 | \$42.00 | \$43.12 |
| Retail Rev per Round | NPT | \$3.59 | \$4.31 | \$4.54 | \$5.00 | \$4.54 |
| F&B Rev per Round | NPT | \$3.55 | \$4.31 | \$4.39 | \$4.50 | \$4.39 |
| | | | | | | |
| | | | | | | |
| Marketing Measures: | | | | | | |
| Emails in Database | NPT | 3500 | 5000 | 6486 | 7,500 | 7,500 |
| Facebook Followers | NPT | 1,000 | 1,100 | 1,198 | 1,200 | 1,200 |
| Instagram Followers | 0 | 50 | 185 | 237 | 250 | 250 |
| Twitter Followers | 0 | 5 | 20 | 21 | 40 | 40 |
| Total Annual Website Users | NPT | NPT | NPT | 33,000 | 30,000 | 30,000 |
| Average Website Engagement Time | NPT | NPT | NPT | 55 Seconds | 1.2 Minutes | 1.2 Minutes |
| | | | | | | |
| | | | | | | |
| Service Measures: | | | | | | |
| GolfPass Approval Rating | 98.8% | 97.0% | 95.7% | 93.0% | 95.0% | 93.0% |
| | | | | | | |
| | | | | | | |
| *NPT = Not Previously Tracked | | | | | | |

Golf Course Maintenance Operations (Enterprise Fund)

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.

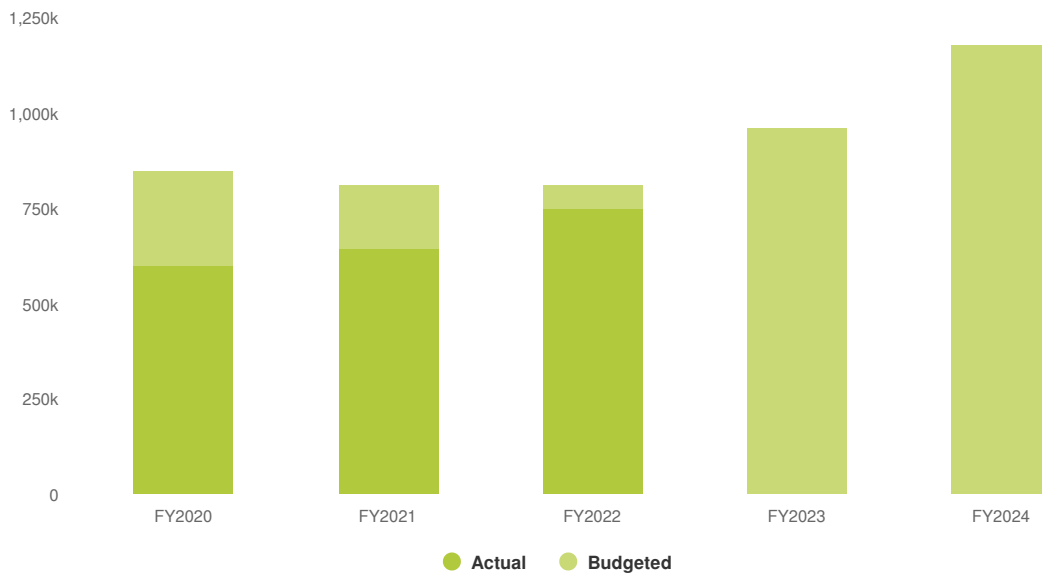
Goals & Objectives

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.

Expenditures Summary

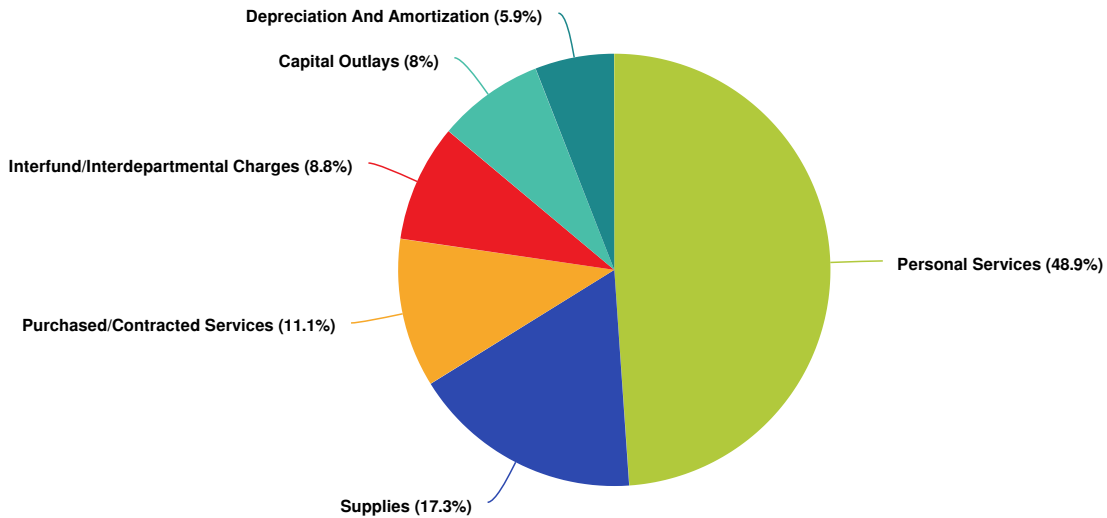
\$1,179,960 **\$218,217**
(22.69% vs. prior year)

Enterprise Fund - Golf Course - Golf Maintenance Operations Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|--------------------------------------|------------------|------------------|------------------|------------------|--|---|
| Expense Objects | | | | | | |
| Personal Services | | | | | | |
| Salaries and Wages | | | | | | |
| REGULAR SALARIES | \$207,430 | \$252,009 | \$356,904 | \$426,355 | \$66,640 | 18.7% |
| OVERTIME | \$8,965 | \$4,016 | \$0 | \$5,573 | \$5,625 | N/A |
| VACATION | \$5,324 | \$6,866 | \$19,274 | \$0 | -\$19,274 | -100% |
| HOLIDAY | \$4,370 | \$4,422 | \$18,758 | \$0 | -\$18,758 | -100% |
| Total Salaries and Wages: | \$226,088 | \$267,312 | \$394,936 | \$431,928 | \$34,233 | 8.7% |
| Benefits | | | | | | |
| GROUP INSURANCE | \$23,078 | \$34,110 | \$33,950 | \$88,340 | \$54,390 | 160.2% |
| SOCIAL SECURITY (FICA) | \$14,041 | \$15,507 | \$23,668 | \$26,786 | \$2,948 | 12.5% |
| MEDICARE | \$3,284 | \$3,627 | \$5,535 | \$6,272 | \$695 | 12.6% |
| RETIREMENT CONTRIBUTION | \$0 | \$0 | \$0 | \$21,185 | \$21,366 | N/A |
| WORKERS COMPENSATION | \$0 | \$0 | \$0 | \$2,500 | \$2,500 | N/A |
| OTHER EMPLOYEE BENEFITS | \$28,316 | \$36,021 | \$32,276 | \$2,889 | -\$29,387 | -91% |
| Total Benefits: | \$68,719 | \$89,264 | \$95,429 | \$147,972 | \$52,512 | 55% |
| Total Personal Services: | \$294,807 | \$356,576 | \$490,366 | \$579,900 | \$86,744 | 17.7% |
| Purchased/Contracted Services | | | | | | |



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|-----------------|-----------------|-----------------|------------------|--|---|
| Purchased Professional Services | | | | | | |
| PROFESSIONAL | \$4,851 | \$6,433 | \$4,500 | \$4,500 | \$0 | 0% |
| TECHNICAL | \$0 | \$0 | \$0 | \$500 | \$500 | N/A |
| Total Purchased Professional Services: | \$4,851 | \$6,433 | \$4,500 | \$5,000 | \$500 | 11.1% |
| | | | | | | |
| Property Services | | | | | | |
| GENERAL REPAIRS & MAINTENANCE | \$7,295 | \$13,799 | \$6,000 | \$86,000 | \$80,000 | 1,333.3% |
| BUILDING MAINTENANCE | \$10,230 | \$0 | \$0 | \$0 | \$0 | 0% |
| VEHICLE REPAIRS & MAINTENANCE | \$391 | \$0 | \$2,200 | \$2,000 | -\$200 | -9.1% |
| EQUIPMENT REPAIRS & MAINTENANCE | \$35,937 | \$24,837 | \$34,000 | \$30,000 | -\$4,000 | -11.8% |
| RENTAL OF EQUIPMENT | \$70 | \$445 | \$2,400 | \$2,400 | \$0 | 0% |
| Total Property Services: | \$53,923 | \$39,081 | \$44,600 | \$120,400 | \$75,800 | 170% |
| | | | | | | |
| Other | | | | | | |
| COMMUNICATIONS | \$0 | \$2,054 | \$3,000 | \$3,000 | \$0 | 0% |
| PRINTING & BINDING | \$0 | \$0 | \$0 | \$100 | \$100 | N/A |
| TRAVEL | \$0 | \$0 | \$400 | \$400 | \$0 | 0% |
| DUES & FEES | \$610 | \$950 | \$1,000 | \$1,350 | \$350 | 35% |
| EDUCATION & TRAINING | \$0 | \$0 | \$800 | \$800 | \$0 | 0% |
| LICENSES & FEES | \$0 | \$0 | \$400 | \$400 | \$0 | 0% |
| Total Other: | \$610 | \$3,004 | \$5,600 | \$6,050 | \$450 | 8% |
| Total Purchased/Contracted Services: | \$59,384 | \$48,518 | \$54,700 | \$131,450 | \$76,750 | 140.3% |
| | | | | | | |
| Supplies | | | | | | |
| GENERAL SUPPLIES | \$8,026 | \$7,705 | \$4,800 | \$8,500 | \$3,700 | 77.1% |
| WATER / SEWAGE | \$0 | \$880 | \$1,000 | \$3,900 | \$2,900 | 290% |
| ELECTRICITY | \$0 | \$1,675 | \$1,700 | \$1,500 | -\$200 | -11.8% |
| GASOLINE | \$9,668 | \$21,313 | \$16,000 | \$16,000 | \$0 | 0% |
| FOOD & MEALS | \$0 | \$545 | \$500 | \$500 | \$0 | 0% |
| SMALL TOOLS & EQUIPMENT | \$4,750 | \$2,599 | \$3,000 | \$4,000 | \$1,000 | 33.3% |
| TECHNOLOGY EQUIPMENT | \$0 | \$0 | \$1,100 | \$3,000 | \$1,900 | 172.7% |
| OTHER SUPPLIES | \$0 | \$6,906 | \$4,800 | \$0 | -\$4,800 | -100% |
| SAND | \$9,634 | \$8,095 | \$11,000 | \$8,500 | -\$2,500 | -22.7% |
| UNIFORMS | \$0 | \$1,072 | \$1,200 | \$2,000 | \$800 | 66.7% |
| FERTILIZER | \$405 | \$59,222 | \$69,000 | \$69,000 | \$0 | 0% |
| LANDSCAPE & BEAUTIFICATION | \$0 | \$5,936 | \$5,000 | \$5,000 | \$0 | 0% |
| ROCK | \$0 | \$1,067 | \$1,800 | \$1,800 | \$0 | 0% |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|------------------|------------------|------------------|--------------------|--|---|
| SEED/SOD | \$3,256 | \$3,948 | \$5,000 | \$5,000 | \$0 | 0% |
| CHEMICALS | \$114,654 | \$63,942 | \$63,000 | \$63,000 | \$0 | 0% |
| IRRIGATION | \$0 | \$25,455 | \$10,000 | \$12,000 | \$2,000 | 20% |
| Total Supplies: | \$150,392 | \$210,359 | \$198,900 | \$203,700 | \$4,800 | 2.4% |
| Capital Outlays | | | | | | |
| Property | | | | | | |
| INFRASTRUCTURE | \$0 | \$0 | \$40,377 | \$0 | -\$40,377 | -100% |
| Total Property: | \$0 | \$0 | \$40,377 | \$0 | -\$40,377 | -100% |
| Machinery and Equipment | | | | | | |
| MACHINERY & EQUIPMENT | \$0 | \$0 | \$90,000 | \$94,000 | \$4,000 | 4.4% |
| Total Machinery and Equipment: | \$0 | \$0 | \$90,000 | \$94,000 | \$4,000 | 4.4% |
| Total Capital Outlays: | \$0 | \$0 | \$130,377 | \$94,000 | -\$36,377 | -27.9% |
| Interfund/Interdepartmental Charges | | | | | | |
| INDIRECT COST ALLOCATIONS | \$79,900 | \$63,500 | \$87,400 | \$103,700 | \$16,300 | 18.6% |
| Total Interfund/Interdepartmental Charges: | \$79,900 | \$63,500 | \$87,400 | \$103,700 | \$16,300 | 18.6% |
| Depreciation And Amortization | | | | | | |
| Depreciation | | | | | | |
| DEPRECIATION | \$60,688 | \$69,994 | \$0 | \$70,000 | \$70,000 | N/A |
| Total Depreciation: | \$60,688 | \$69,994 | \$0 | \$70,000 | \$70,000 | N/A |
| Total Depreciation And Amortization: | \$60,688 | \$69,994 | \$0 | \$70,000 | \$70,000 | N/A |
| Total Expense Objects: | \$645,172 | \$748,948 | \$961,743 | \$1,182,750 | \$218,217 | 22.7% |



Utility Billings and Collections (Internal Service Fund)

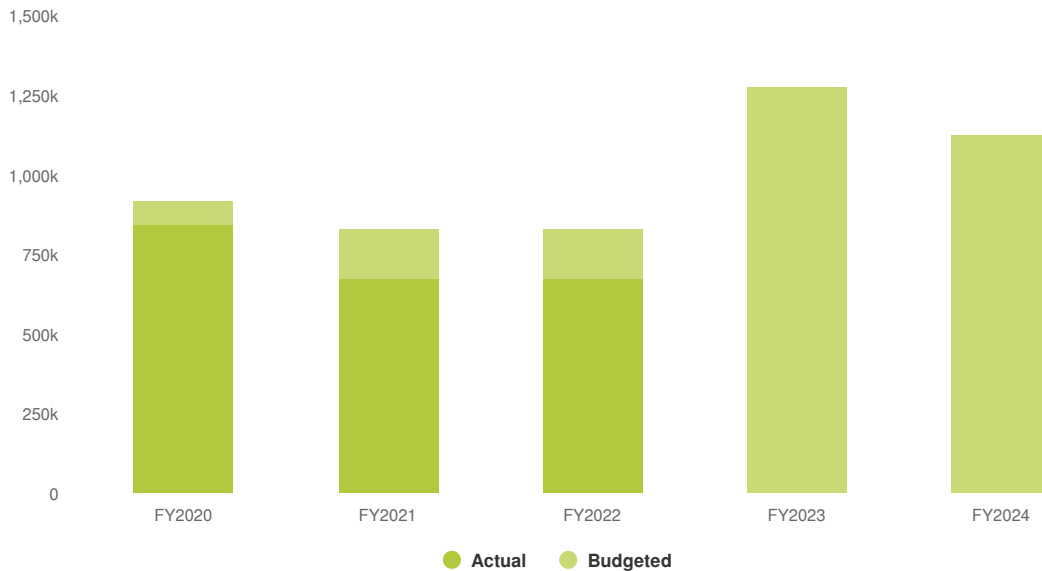
Statement of Purpose

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

Revenues Summary

\$1,126,957 **-\$149,483**
 (-11.71% vs. prior year)

Internal Service Fund - Utility Service Proposed and Historical Budget vs. Actual



Revenues by Source

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|--|------------------|------------------|------------------|--------------------|--|---|
| Revenue Source | | | | | | |
| Charges For Services | | | | | | |
| Other Charges for Services | | | | | | |
| OTHER CHARGES FOR SERVICES | \$673,571 | \$672,511 | \$976,440 | \$1,122,100 | \$150,517 | 15.4% |
| Total Other Charges for Services: | \$673,571 | \$672,511 | \$976,440 | \$1,122,100 | \$150,517 | 15.4% |
| Total Charges For Services: | \$673,571 | \$672,511 | \$976,440 | \$1,122,100 | \$150,517 | 15.4% |

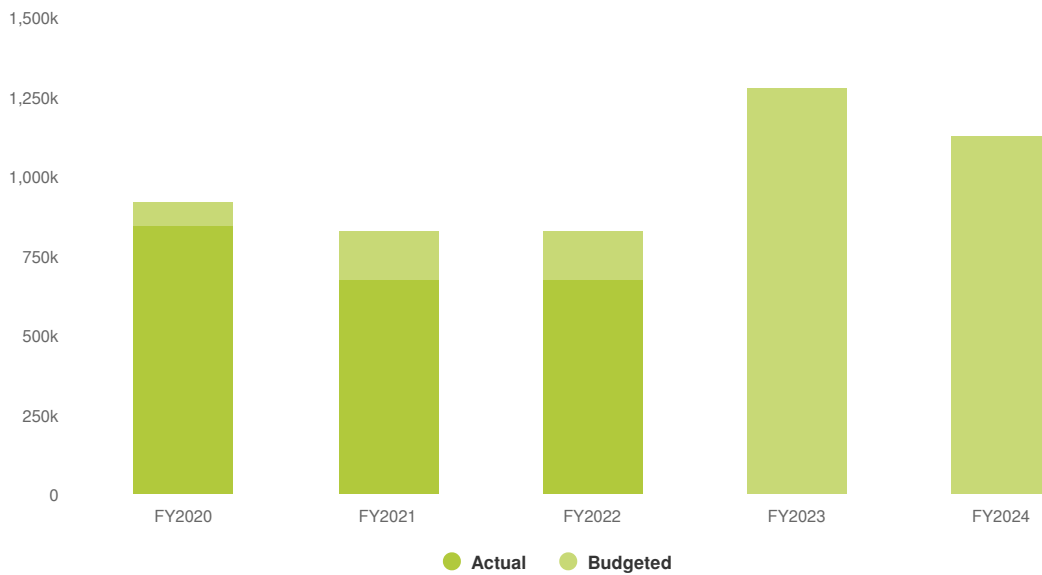


| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|-----------------------|---------------|---------------|----------------|-----------------|--|---|
| Total Revenue Source: | \$673,571 | \$672,511 | \$976,440 | \$1,122,100 | \$150,517 | 15.4% |

Expenditures Summary

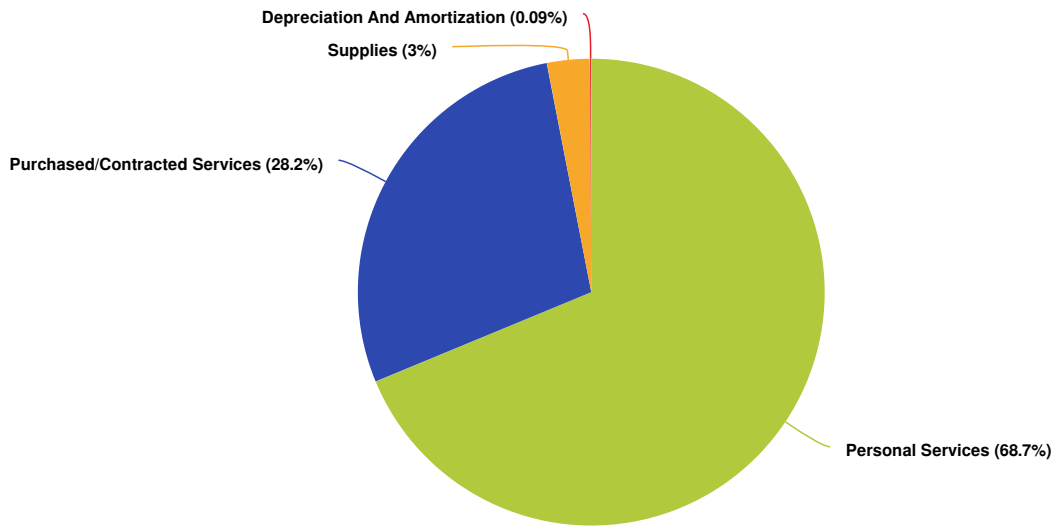
\$1,126,957 **-\$149,483**
 (-11.71% vs. prior year)

Internal Service Fund - Utility Service Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|--------------------------------------|------------------|------------------|------------------|------------------|--|---|
| Expense Objects | | | | | | |
| Personal Services | | | | | | |
| Salaries and Wages | | | | | | |
| REGULAR SALARIES | \$287,541 | \$293,601 | \$397,955 | \$493,051 | \$99,289 | 24.9% |
| OVERTIME | \$1,764 | \$1,524 | \$2,775 | \$6,640 | \$3,922 | 141.3% |
| VACATION | \$11,989 | \$9,146 | \$12,331 | \$0 | -\$12,331 | -100% |
| HOLIDAY | \$11,026 | \$11,275 | \$16,351 | \$0 | -\$16,351 | -100% |
| Total Salaries and Wages: | \$312,321 | \$315,546 | \$429,412 | \$499,691 | \$74,529 | 17.4% |
| Benefits | | | | | | |
| GROUP INSURANCE | \$106,991 | \$106,752 | \$159,660 | \$195,734 | \$36,074 | 22.6% |
| SOCIAL SECURITY (FICA) | \$18,737 | \$17,787 | \$25,838 | \$30,986 | \$5,410 | 20.9% |
| MEDICARE | \$4,382 | \$4,160 | \$6,043 | \$7,251 | \$1,269 | 21% |
| RETIREMENT CONTRIBUTION | -\$73,965 | \$0 | \$0 | \$33,482 | \$33,766 | N/A |
| OTHER EMPLOYEE BENEFITS | \$34,119 | \$19,526 | \$37,743 | \$2,758 | -\$34,985 | -92.7% |
| Total Benefits: | \$90,264 | \$148,226 | \$229,284 | \$270,211 | \$41,534 | 18.1% |
| Total Personal Services: | \$402,585 | \$463,772 | \$658,696 | \$769,902 | \$116,063 | 17.6% |
| Purchased/Contracted Services | | | | | | |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|------------------|------------------|------------------|------------------|--|---|
| Purchased Professional Services | | | | | | |
| PROFESSIONAL | \$106,302 | \$22,339 | \$58,348 | \$70,591 | \$12,243 | 21% |
| TECHNICAL | \$99,637 | \$111,139 | \$87,257 | \$142,303 | \$55,046 | 63.1% |
| Total Purchased Professional Services: | \$205,940 | \$133,478 | \$145,605 | \$212,894 | \$67,289 | 46.2% |
| | | | | | | |
| Property Services | | | | | | |
| CLEANING SERVICES | \$432 | \$375 | \$7,500 | \$11,413 | \$3,913 | 52.2% |
| GENERAL REPAIRS & MAINTENANCE | \$0 | \$360 | \$6,326 | \$1,000 | -\$5,326 | -84.2% |
| BUILDING MAINTENANCE | \$45,766 | \$25,917 | \$0 | \$31,000 | \$31,000 | N/A |
| VEHICLE REPAIRS & MAINTENANCE | \$204 | \$55 | \$600 | \$680 | \$80 | 13.3% |
| EQUIPMENT REPAIRS & MAINTENANCE | \$225 | \$71 | \$75,000 | \$0 | -\$75,000 | -100% |
| RENTAL OF EQUIPMENT | \$3,294 | \$7,209 | \$9,184 | \$15,014 | \$5,830 | 63.5% |
| Total Property Services: | \$49,921 | \$33,986 | \$98,610 | \$59,107 | -\$39,503 | -40.1% |
| | | | | | | |
| Other | | | | | | |
| CLAIMS | \$0 | \$0 | \$5,000 | \$5,000 | \$0 | 0% |
| COMMUNICATIONS | \$0 | \$663 | \$0 | \$6,244 | \$6,244 | N/A |
| PRINTING & BINDING | \$1,695 | \$8,884 | \$14,817 | \$14,540 | -\$277 | -1.9% |
| TRAVEL | \$0 | \$0 | \$1,500 | \$2,725 | \$1,225 | 81.7% |
| DUES & FEES | -\$790 | \$13,211 | \$20,804 | \$15,368 | -\$5,436 | -26.1% |
| EDUCATION & TRAINING | \$199 | \$0 | \$0 | \$2,000 | \$2,000 | N/A |
| Total Other: | \$1,104 | \$22,758 | \$42,121 | \$45,877 | \$3,756 | 8.9% |
| Total Purchased/Contracted Services: | \$256,965 | \$190,223 | \$286,336 | \$317,878 | \$31,542 | 11% |
| | | | | | | |
| Supplies | | | | | | |
| GENERAL SUPPLIES | \$7,675 | \$6,558 | \$11,268 | \$5,174 | -\$6,094 | -54.1% |
| WATER / SEWAGE | \$0 | \$0 | \$2,500 | \$2,496 | -\$4 | -0.2% |
| ELECTRICITY | \$0 | \$0 | \$8,500 | \$10,800 | \$2,300 | 27.1% |
| GASOLINE | \$53 | \$74 | \$300 | \$600 | \$300 | 100% |
| FOOD & MEALS | \$407 | \$198 | \$1,040 | \$1,700 | \$660 | 63.5% |
| BOOKS & PUBLICATIONS | \$0 | \$0 | \$0 | \$200 | \$200 | N/A |
| SMALL TOOLS & EQUIPMENT | \$1,009 | \$799 | \$6,000 | \$3,000 | -\$3,000 | -50% |
| TECHNOLOGY EQUIPMENT | \$278 | \$8,733 | \$0 | \$8,000 | \$8,000 | N/A |
| UNIFORMS | \$0 | \$1,388 | \$1,800 | \$1,350 | -\$450 | -25% |
| Total Supplies: | \$9,422 | \$17,749 | \$31,408 | \$33,320 | \$1,912 | 6.1% |
| | | | | | | |
| Depreciation And Amortization | | | | | | |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|------------------|------------------|------------------|--------------------|--|---|
| Depreciation | | | | | | |
| DEPRECIATION | \$4,600 | \$767 | \$0 | \$1,000 | \$1,000 | N/A |
| Total Depreciation: | \$4,600 | \$767 | \$0 | \$1,000 | \$1,000 | N/A |
| Total Depreciation And Amortization: | \$4,600 | \$767 | \$0 | \$1,000 | \$1,000 | N/A |
| | | | | | | |
| Total Expense Objects: | \$673,571 | \$672,510 | \$976,440 | \$1,122,100 | \$150,517 | 15.4% |

Goals & Objectives

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

Key Performance Indicators

| | | FY 24 Forecasted | F |
|---------------------------------------|---|------------------|--------------------|
| | | 7/1/2023-6/30/24 | 7/1/2019 to 6/30/2 |
| Workload Measures: Average | | | |
| | Monthly phone calls answered | 2,500 | Unkn |
| | Monthly application submitted for new service | 500 | 300 |
| | Number of new meter entered-new taps entered | 98 | 131 |
| | Number of bills emailed to customers (Ebill) | 12,500 | 2,608 |
| | Number of bills mailed to customers (Paper) | 7,850 | 21,116 |
| | Number of reminder phone calls sent out | 3,000 | 2,061 |
| | Number of work orders completed | 500 | 512 |
| | | | |
| | | | |
| Productivity Measures: Average | | | |
| | Monthly Utility Payments Taken | 2,400,000.00 | 2,008,524.60 |
| | Online Payments Processed | 1,400,000.00 | 742,105.13 |
| | Cash Taken | 100,400,000 | 125,759.79 |
| | Checks processed | 1,400,000.00 | 2,068,083.20 |
| | Bank Online Payments Taken | 420,000.00 | 192,988.94 |
| | Credit Cards Processed in Office | 52,000.00 | 742,105.13 |
| | Money Orders | 3,000.00 | 13,532.37 |
| | Remit Plus Payments | 2,000,000,000 | 188,756.73 |
| | | | |
| | * Machine was down for 4 months | | |

Downtown Development Authority (Component Unit)

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.

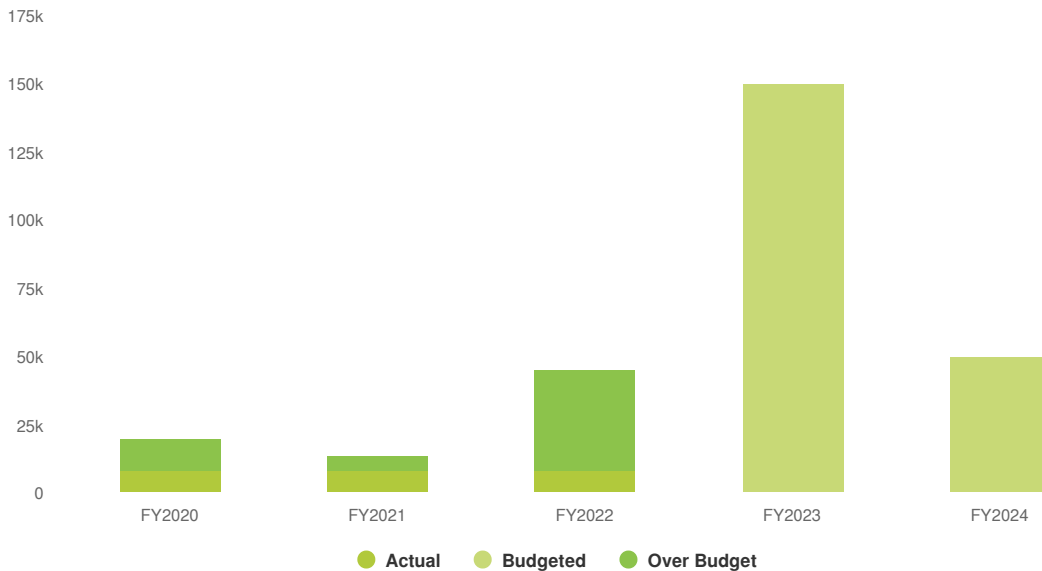
Goals & Objectives

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.

Revenues Summary

\$50,000 **-\$100,000**
 (-66.67% vs. prior year)

Component Unit - Downtown Development Fund Proposed and Historical Budget vs. Actual



Revenues by Source

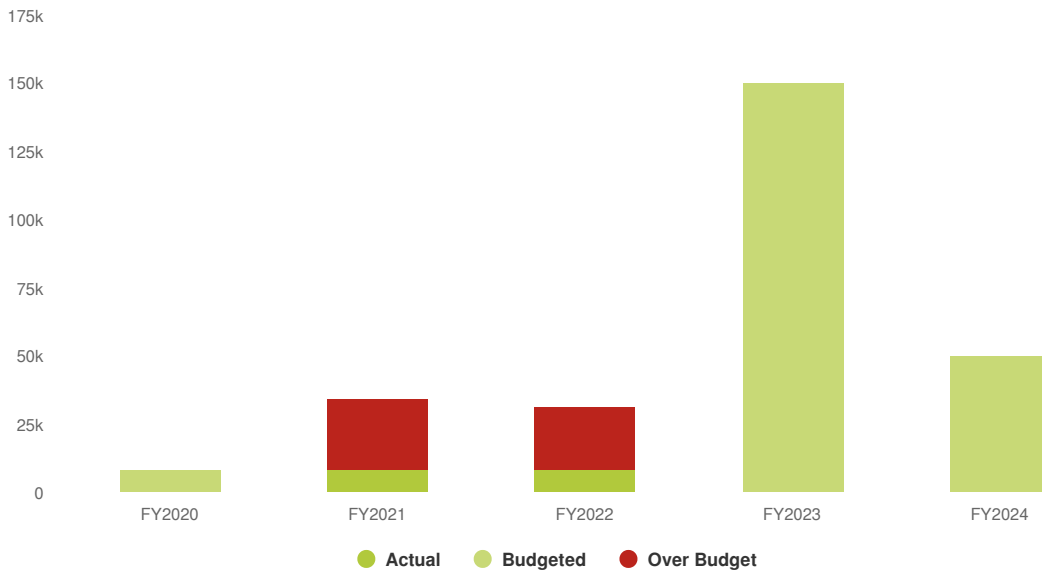
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|-----------------------------------|---------------|---------------|----------------|-----------------|--|---|
| Revenue Source | | | | | | |
| Intergovernmental Revenues | | | | | | |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|--|-----------------|-----------------|------------------|-----------------|--|---|
| CONTRIB FROM CITY OF WINDER | \$13,576 | \$45,207 | \$150,000 | \$50,000 | -\$100,000 | -66.7% |
| Total Intergovernmental Revenues: | \$13,576 | \$45,207 | \$150,000 | \$50,000 | -\$100,000 | -66.7% |
| Total Revenue Source: | \$13,576 | \$45,207 | \$150,000 | \$50,000 | -\$100,000 | -66.7% |

Expenditures Summary

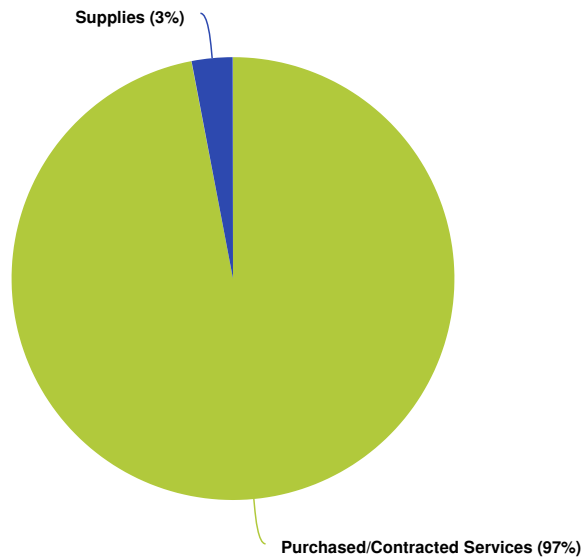
\$50,000 **-\$100,000**
 (-66.67% vs. prior year)

Component Unit - Downtown Development Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|---|-----------------|-----------------|------------------|-----------------|--|---|
| Expense Objects | | | | | | |
| Purchased/Contracted Services | | | | | | |
| Purchased Professional Services | | | | | | |
| PROFESSIONAL | \$33,634 | \$30,366 | \$149,000 | \$44,500 | -\$104,500 | -70.1% |
| Total Purchased Professional Services: | \$33,634 | \$30,366 | \$149,000 | \$44,500 | -\$104,500 | -70.1% |
| Property Services | | | | | | |
| RENTAL OF EQUIPMENT | \$0 | \$1,265 | \$0 | \$0 | \$0 | 0% |
| Total Property Services: | \$0 | \$1,265 | \$0 | \$0 | \$0 | 0% |
| Other | | | | | | |
| COMMUNICATIONS | \$0 | \$0 | \$0 | \$1,000 | \$1,000 | N/A |
| ADVERTISING | \$125 | \$0 | \$0 | \$0 | \$0 | 0% |
| EDUCATION & TRAINING | \$150 | \$0 | \$1,000 | \$3,000 | \$2,000 | 200% |
| Total Other: | \$275 | \$0 | \$1,000 | \$4,000 | \$3,000 | 300% |
| Total Purchased/Contracted Services: | \$33,909 | \$31,631 | \$150,000 | \$48,500 | -\$101,500 | -67.7% |
| Supplies | | | | | | |
| GENERAL SUPPLIES | \$0 | \$0 | \$0 | \$1,000 | \$1,000 | N/A |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Budgeted (\$ Change) | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|-------------------------------|-----------------|-----------------|------------------|-----------------|--|---|
| FOOD & MEALS | \$18 | \$0 | \$0 | \$500 | \$500 | N/A |
| Total Supplies: | \$18 | \$0 | \$0 | \$1,500 | \$1,500 | N/A |
| | | | | | | |
| Total Expense Objects: | \$33,927 | \$31,631 | \$150,000 | \$50,000 | -\$100,000 | -66.7% |

CAPITAL

FY24 Project Budget by Funding Source

| Fund | FY2024 Budgeted |
|--------------------|-----------------------------------|
| Events/Festivals | \$ 15,000 |
| Gas | 1,873,500 |
| General | 38,385 |
| Golf | 94,000 |
| Sanitation | 247,500 |
| Special Facilities | 30,000 |
| SPLOST 2022 | 1,509,130 |
| Stormwater | 160,000 |
| Water & Sewer | 4,286,000 |
| TOTAL | <u><u>\$ 8,253,515</u></u> |

Five Year Capital Plan

| Five Year Capital Plan | | | | | | | |
|-------------------------------------|------------------|-----------|-----------|------------|------------|-----------|------------|
| Project Name | Fund | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
| 2 Zero Turn Mowers - New Crew | SPLOST2022 | \$ 30,000 | | | | | \$ 30,000 |
| Auburn Water Reservoir | Water/Sewer | | 5,400,000 | 11,000,000 | 12,000,000 | | 28,400,000 |
| Auburn Water Reservoir | Governor's Grant | | 2,000,000 | 3,000,000 | | | 5,000,000 |
| Badge Access | Water/Sewer | 30,000 | | | | | 30,000 |
| Badge Access | Special Facility | 30,000 | | | | | 30,000 |
| Bankhead Hwy/Carl Cedar Hill | Gas | 130,000 | | | | | 130,000 |
| Barrow Park Dr Ext | Gas | 150,000 | | | | | 150,000 |
| Barrow Walton Oconee Expansion | Gas | 450,000 | 450,000 | 450,000 | 450,000 | 450,000 | 2,250,000 |
| Center St Stormwater Rehab (ARPA) | Stormwater | | 5,500,000 | | | | 5,500,000 |
| Center St Stormwater Rehab (ARPA) | Stormwater | | 50,000 | | | | 50,000 |
| CFIT Infrastructure Relocations | Water/Sewer | 86,000 | | | | | 86,000 |
| CFIT Infrastructure Relocations | Stormwater | 80,000 | | | | | 80,000 |
| CFIT Infrastructure Relocations | Gas | 30,000 | | | | | 30,000 |
| CFIT Infrastructure Relocations | SPLOST2022 | 249,000 | | | | | 249,000 |
| Chicke Lyle to Maddox Rd | Gas | 50,000 | | | | | 50,000 |
| Chicken Lyle Rd - Gainesville Hwy | Gas | 50,000 | | | | | 50,000 |
| City Pond Playground | SPLOST2022 | 55,000 | | | | | 55,000 |
| Crew Service Body Truck - Gas | Gas | 61,000 | | | | | 61,000 |
| Crew Service Body Truck - Water | Water/Sewer | 61,000 | | | | | 61,000 |
| Design Athens/MLK/E Midland | | | | | | | |
| Reconfig (part of Trans Study) | General | | 125,000 | | | | 125,000 |
| Detention Ponds | Stormwater | | 50,000 | 50,000 | | | 100,000 |
| Downtown Decorative Signs | SPLOST2022 | 125,000 | | | | | 125,000 |
| Downtown Improvements | SPLOST2022 | 210,000 | | | | | 210,000 |
| E Athens St Detention Pond | Stormwater | | | 2,150,000 | | | 2,150,000 |
| E Athens St Detention Pond | Stormwater | | 50,000 | | | | 50,000 |
| E Stephens St SW Repair | Water/Sewer | | 600,000 | | | | 600,000 |
| Equipment Trailer | Water/Sewer | 20,000 | | | | | 20,000 |
| Excavator - Gas | Gas | 75,000 | | | | | 75,000 |
| Excavator - Water | Water/Sewer | 75,000 | | | | | 30,000 |
| Exchange Blvd Ext | Gas | | 40,000 | | | | 30,000 |
| Exchange Blvd Ext | Water/Sewer | | 15,000 | | | | 30,000 |
| Explorer 1-Tech Svcs | SPLOST2022 | 40,000 | | | | | 40,000 |
| Explorer 2-Tech Svcs (Impala repl.) | SPLOST2022 | 40,000 | | | | | 40,000 |
| Finance/Fuel Station Generator | SPLOST2022 | 78,000 | 3,000 | 3,000 | 3,000 | 3,000 | 90,000 |
| Forklift | Water/Sewer | 72,000 | | | | | 72,000 |
| Fort Yargo Rehab | Water/Sewer | | | 5,000,000 | 5,000,000 | 5,000,000 | 15,000,000 |
| Fort Yargo Rehab | Water/Sewer | | 200,000 | | | | 200,000 |
| Fort Yargo Rehab | Water/Sewer | | 200,000 | | | | 200,000 |
| GDOT Old Thomp Mill Mulberry | Water/Sewer | 12,000 | | | | | 12,000 |
| Golf Cart - Events | Events | 15,000 | | | | | 15,000 |
| Greens Renovation | Golf | | 215,100 | | | | 215,100 |
| Grounds Maintenance Trailer | SPLOST2022 | 8,000 | | | | | 8,000 |
| Hwy 211 Waterline Rehab | Water/Sewer | | 3,500,000 | 3,500,000 | | | 7,000,000 |
| Hwy 53 East Waterline Imp | Governor's Grant | | 1,240,000 | | | | 1,240,000 |
| Hwy 53 to Rockwell Ch Inters | Gas | 100,000 | | | | | 100,000 |
| Hwy 53 Waterline | Water/Sewer | | 1,200,000 | | | | 1,200,000 |
| Hydrostatic Tractor | Golf | 40,000 | | | | | 40,000 |
| Influent Pump #1 Upgrade | Water/Sewer | 125,000 | | | | | 125,000 |
| Jefferson Hwy Hwy 53 Relocation | Gas | | 250,000 | | | | 250,000 |
| Jefferson Hwy Hwy 53 Relocation | Water/Sewer | | 450,000 | | | | 450,000 |
| Jefferson Hwy-Holsenbeck | Gas | 100,000 | | | | | 100,000 |
| Light Duty Truck (Eng)1 | Water/Sewer | 50,000 | | | | | 50,000 |
| Light Duty Truck (Eng)2 | Water/Sewer | 50,000 | | | | | 50,000 |
| Light Duty Truck 1-Wastewater | Water/Sewer | 50,000 | | | | | 50,000 |
| Light Duty Truck 2-Wastewater | Water/Sewer | 50,000 | | | | | 50,000 |
| Light Duty Truck Repl. - PW | SPLOST2022 | 40,000 | | | | | 40,000 |

| | | | | | | |
|---|------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
| Light Duty Truck-Marburg | Water/Sewer | 50,000 | | | | 50,000 |
| Marburg Plant Expansion | Water/Sewer | 500,000 | 4,000,000 | | | 4,500,000 |
| Medium Duty Truck - PW | SPLOST2022 | 70,000 | | | | 70,000 |
| MLK Sewer Rehab | Water/Sewer | 185,000 | | | | 185,000 |
| MLK Street Waterline | Water/Sewer | | 1,125,000 | | | 1,125,000 |
| Monroe Highway Main Upgrade | Water/Sewer | | 1,400,000 | | | 1,400,000 |
| Monroe Highway Main Upgrade | Water/Sewer | 65,000 | | | | 65,000 |
| Monroe Hwy Reg Station Replace | Gas | | | 230,000 | | 230,000 |
| Mulberry-Tham Skinner-Rockwell | Gas | 400,000 | | | | 400,000 |
| Non-CDL Grapple Truck | Sanitation | 247,500 | | | | 247,500 |
| Northcrest Sewer Rehab | Water/Sewer | 350,000 | | | | 350,000 |
| Overhead Gantry Crane System | Water/Sewer | | 575,000 | 500,000 | | 1,075,000 |
| Pearl Pentecost - Carl Cedar Hill | Gas | 135,000 | | | | 135,000 |
| RAS Pump Hoist System | Water/Sewer | 30,000 | | | | 30,000 |
| Replace Air Packs (3) | General | 26,385 | | | | 26,385 |
| Security - Door Access & Video | SPLOST2022 | 125,000 | | | | 125,000 |
| Sewer Relay W. Stephens Street | Water/Sewer | 360,000 | | | | 360,000 |
| Sidewalk Athens Street | SPLOST2022 | 30,000 | | | | 30,000 |
| Skid Mounted Jetter Unit | Water/Sewer | 30,000 | | | | 30,000 |
| Skidsteer - Stormwater | Stormwater | 80,000 | | | | 80,000 |
| Skidsteer - Wastewater | Water/Sewer | 80,000 | | | | 80,000 |
| Smith Mill Rd-W Side HP Exp | Gas | | 2,500,000 | | | 2,500,000 |
| Snake Greensmower | Golf | 54,000 | | | | 54,000 |
| SR11/Hwy 211 Upgrades | Water/Sewer | 200,000 | 601,690 | | | 801,690 |
| SR53 at Jackson Trail Rd | Water/Sewer | | 400,000 | | | 400,000 |
| SR53 at Jackson Trail Rd | Gas | | 400,000 | | | 400,000 |
| St. Ives Pump Station | Water/Sewer | 950,000 | | | | 950,000 |
| System Integrity & Renewal | Gas | | 50,000 | 75,000 | | 125,000 |
| Tahoe - Fire Dept | SPLOST2022 | 43,000 | | | | 43,000 |
| Tahoe 1 - Police | SPLOST2022 | 54,890 | | | | 54,890 |
| Tahoe 2 - Police | SPLOST2022 | 54,890 | | | | 54,890 |
| Tandem Dump Truck | Water/Sewer | 300,000 | | | | 300,000 |
| Trimble TDC650 GPS Handheld | General | 12,000 | | | | 12,000 |
| Truck 1 - Fire Marshal | SPLOST2022 | 55,850 | | | | 55,850 |
| Truck 2 - Fire Marshal | SPLOST2022 | | 55,850 | | | 55,850 |
| Truck 2X4 1-Gas | Gas | 47,500 | | | | 47,500 |
| Truck 2X4 1-Water | Water/Sewer | 47,500 | | | | 47,500 |
| Truck 2X4 2-Gas | Gas | 47,500 | | | | 47,500 |
| Truck 2X4 2-Water | Water/Sewer | 47,500 | | | | 47,500 |
| Truck 2X4 3-Gas | Gas | 47,500 | | | | 47,500 |
| Truck 2X4 3-Water | Water/Sewer | 47,500 | | | | 47,500 |
| Utility Task Vehicle (UTV) - PW | SPLOST2022 | 27,500 | | | | 27,500 |
| Utility Task Vehicle (UTV) - Wastewater | Water/Sewer | 27,500 | | | | 27,500 |
| W Midland Ave Streetscape | Water/Sewer | 125,000 | | | | 125,000 |
| W Midland Ave Streetscape | SPLOST2022 | 40,000 | | | | 40,000 |
| W Midland Ave Streetscape | SPLOST2022 | 115,000 | | | | 115,000 |
| Water Facility Upgrades | Water/Sewer | 25,000 | | | | 25,000 |
| Watson Road Main | Water/Sewer | 185,000 | | | | 185,000 |
| WTP Upgrade | Governor's Grant | | 2,000,000 | | | 2,000,000 |
| Zero Turn Mower | SPLOST2022 | 18,000 | | | | 18,000 |
| TOTAL | | \$ 8,253,515 | \$ 34,645,640 | \$ 25,958,000 | \$ 17,453,000 | \$ 5,453,000 |
| | | | | | | \$ 91,723,155 |



DEBT



Debt

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 | \$ 807,861,044 |
| Add back: Exemptions | 10,894,914 |
| Total Assessed Value | \$ 818,755,958 |
| | |
| Debt Limit (10% of Total Assessed Value) | \$ 81,875,596 |
| Debt Applicable to Debt Limit (at FY23): | |
| General obligation bonds | - |
| Less: Amount set aside for repayment of general obligation debt | - |
| Total net debt applicable to limit | \$ - |
| Unused Legal Debt Limit | \$ 81,875,596 |

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 2022 is \$81,875,596. This amount is based on the 2023 preliminary tax digest dated April 28, 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.

Summary of Debt Service Obligations

The following is a summary of long-term liabilities of the City as of June 30, 2023:

| | Balance | Due in FY2024 | | |
|--------------------------------------|---------------------|--------------------|------------------|--------------------|
| | 6/30/2023 | Principal | Interest | Total |
| Governmental Activities: | | | | |
| Facilities | \$3,759,256 | \$585,069 | \$92,774 | \$677,843 |
| Fire Truck (FY18) | 30,671 | 30,671 | 2,492 | 33,163 |
| Patcher Truck | 168,180 | 30,981 | 3,802 | 34,783 |
| Fire Truck (FY23) | 564,904 | 53,105 | 17,843 | 70,948 |
| | <u>\$4,523,011</u> | <u>\$699,826</u> | <u>\$116,911</u> | <u>\$816,737</u> |
| Business-type Activities: | | | | |
| 2021 Series Bonds (W&S) | \$6,971,000 | \$978,000 | \$96,582 | \$1,074,582 |
| Utilities Complex (W&S) | 2,909,303 | 497,450 | 64,630 | 562,080 |
| System Improvements (W&S) | 1,099,213 | 303,990 | 6,720 | 310,710 |
| Raw Water Intake & Trans. Main (W&S) | 7,183,554 | 429,218 | 62,186 | 491,404 |
| Equipment (Solid Waste) | 406,772 | 74,934 | 9,197 | 84,131 |
| | <u>\$18,569,842</u> | <u>\$2,283,592</u> | <u>\$239,315</u> | <u>\$2,522,907</u> |

Summary of Debt Service Future Payments

| Year | Governmental Activities: | | | | Business-type Activities: | | | | | |
|------|--------------------------|-------------------|------------------|-------------------|---------------------------|-------------------------|---------------------|--------------------------------------|-------------------------|---------------------|
| | Facilities | Fire Truck (FY18) | Patcher Truck | Fire Truck (FY23) | 2021 Series Bonds (W&S) | Utilities Complex (W&S) | System Impvts (W&S) | Raw Water Intake & Trans. Main (W&S) | Equipment (Solid Waste) | Total |
| 2024 | \$585,068 | \$30,671 | \$30,981 | \$53,105 | \$978,000 | \$497,450 | \$303,990 | \$429,218 | \$74,934 | \$2,983,418 |
| 2025 | 600,582 | | 29,285 | 54,884 | 994,000 | 509,707 | 306,124 | 433,054 | 70,831 | 2,998,467 |
| 2026 | 616,508 | | 29,960 | 56,723 | 1,012,000 | 522,090 | 308,274 | 436,924 | 72,463 | 3,054,941 |
| 2027 | 632,856 | | 30,650 | 58,624 | 1,023,000 | 534,775 | 180,825 | 440,829 | 74,132 | 2,975,689 |
| 2028 | 649,637 | | 31,356 | 60,587 | 1,043,000 | 547,735 | | 444,768 | 75,840 | 2,852,924 |
| 2029 | 666,864 | | 15,949 | 62,618 | 1,057,000 | 297,547 | | 448,743 | 38,572 | 2,587,291 |
| 2030 | 7,741 | | | 64,715 | 864,000 | | | 452,753 | | 1,389,209 |
| 2031 | | | | 66,884 | | | | 456,799 | | 523,682 |
| 2032 | | | | 69,125 | | | | 460,881 | | 530,005 |
| 2033 | | | | 17,640 | | | | 464,999 | | 482,639 |
| 2034 | | | | | | | | 469,155 | | 469,155 |
| 2035 | | | | | | | | 473,347 | | 473,347 |
| 2036 | | | | | | | | 477,577 | | 477,577 |
| 2037 | | | | | | | | 481,845 | | 481,845 |
| 2038 | | | | | | | | 486,151 | | 486,151 |
| 2039 | | | | | | | | 326,511 | | 326,511 |
| | | | | | | | | | | - |
| | <u>\$3,759,256</u> | <u>\$30,671</u> | <u>\$168,180</u> | <u>\$564,904</u> | <u>\$6,971,000</u> | <u>\$2,909,303</u> | <u>\$1,099,213</u> | <u>\$7,183,554</u> | <u>\$406,772</u> | <u>\$23,092,854</u> |



APPENDIX



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the

"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.



Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of

the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

