

City of Winder

ANNUAL BUDGET / FISCAL YEAR ENDED 6.30.25



LEADERSHIP

STEWARDSHIP

MOMENTUM



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INTRODUCTION



Transmittal Letter

Citizens of Winder
Members of City Council
City of Winder, Georgia

Re: Budget Message and Transmittal Letter of the Adopted Budget for the Fiscal Year 2025

Citizens and Council Members:

It is my duty to present to the citizens of Winder, members of City Council, and other interested readers the adopted Fiscal Year (FY) 25 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 FY25 funds is a combined \$112,344,035, including a General Fund budget of \$22,083,832. This represents an overall total budgetary increase of 171.2% and a General Fund increase of 4.4% from the FY24 adopted budget. The significant increase represents a large capital program for FY25. A summary of all funds is included at the end of the Introduction Section on page 25.

Building the FY2024 Budget Strategic Momentum through Performance Based Budgeting

The adopted FY25 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 FY25 proposed budget continued to build on the vision, goals, and performances of FY22 and FY25 now continues that strategic and operational momentum in its performance-based budgeting format and the proposed 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 30). 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, FY24, and FY25 planning retreats and budget meetings. Each year since FY22 the approved budgets continued funding of these strategic priorities and witnessed momentum build in operational performance and delivery of these strategic goals.

The FY25 adopted budget continues to advance the momentum achieved in FY22-24 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 FY25 Budget Reflective of Council's Strategic Goals

The FY25 Budget specifically contemplates the following policies and directives articulated by Council during the FY25 budget work sessions. These policies will work to address principal issues facing our governing body for the next fiscal year.

- 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.
- Continuation of staffing in the 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.
- Maintain the equivalent of three (3) months of operational expenditures in the General Fund.

Assumptions

The FY25 Adopted 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 to maintain the existing ad valorem tax of 4.963 mills.
- Council approval of adopted FY25 fees for all funds, including revised fees for permitting, increased rates for water and wastewater and stormwater.
- Transfers out of the General Fund are limited to \$43,865 for partial implementation of the Rose Hill Cemetery Master Plan and \$141,931 for continuation of the City events programming.
- 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 an amount equivalent to ten percent (10%) of net revenues annually.
- All Enterprise Funds expense depreciation of assets.
- The General Fund balance is maintained. There is no use of General Fund reserves in FY25.

Financial Outlook

The City of Winder's financial health is directly related to controlled spending, internal controls, and the prudent financial policy direction of Council. 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 despite inflationary factors in the economy over the past year.

Revenues in the FY25 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 \$42.5 million in funding for FY25. The Water and Wastewater Enterprise Fund, at \$23 million for FY25, represents the largest capital improvement program, followed by the Gas Enterprise Fund at \$6 million. Infrastructure (roads, bridges, streetscapes, wastewater, gas, and stormwater) represents the largest uses (\$39 million) followed by \$1.7 million programmed for equipment, heavy equipment, and vehicles and \$1.5 million of building improvements to enhance security and improve community appeal.

Conclusion

The City and community of Winder has weathered the inflationary pressures following the COVID 19 pandemic better than most of the Country. 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,

Jimmy Terrell
Mayor

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: Travis Singley (Ward 4), Power Evans (Ward 3), Stephanie Britt (At-Large), Sonny Morris (Ward 1), Kobi Kilgore (Ward 2), Jimmy Terrell (Mayor), Taffy McCormick (At-Large).

City Management Team

Vacant - 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 Melville - Customer Service Manager

Jim Fullington - Police Chief

Rachel Bembry, CPA - Chief Financial Officer

Vacant - Human Resources Director

Clint Cannon - Public Works Director

Vacant - Utilities Director

Elizabeth Clarkson - Golf Course Manager

Talore Ruedt - Director of Special Events & Facilities

Population Overview



TOTAL POPULATION

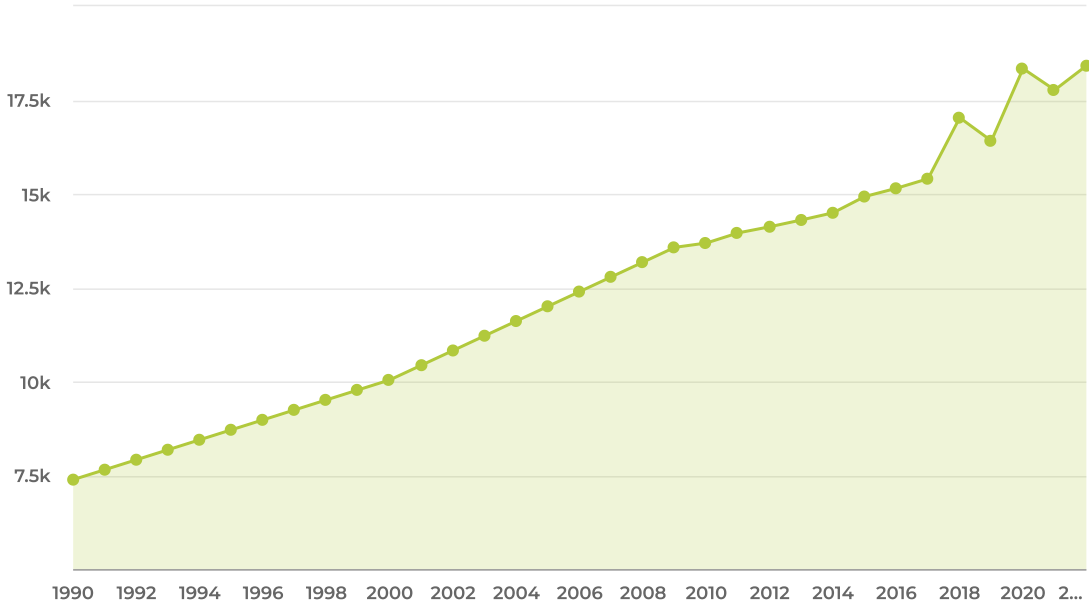
18,414

▲ **3.6%**
vs. 2021

GROWTH RANK

150 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



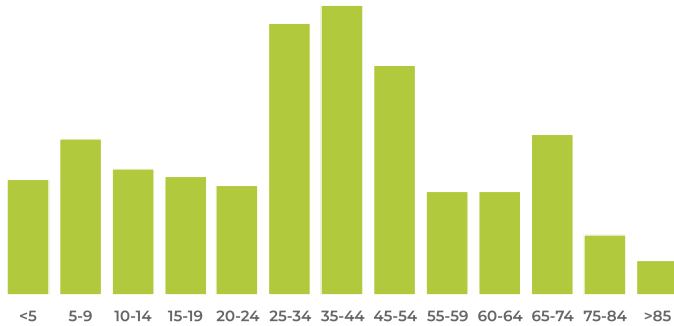
DAYTIME POPULATION

18,520

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.

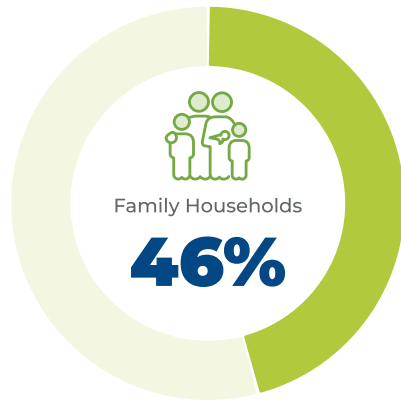
* Data Source: American Community Survey 5-year estimates

Household Analysis

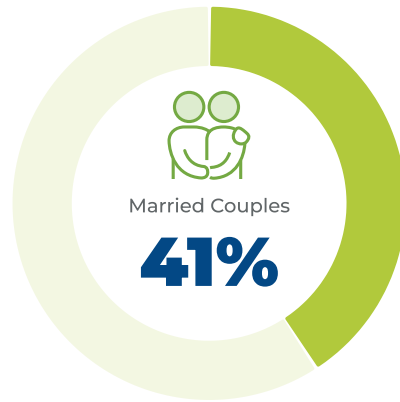
TOTAL HOUSEHOLDS

6,762

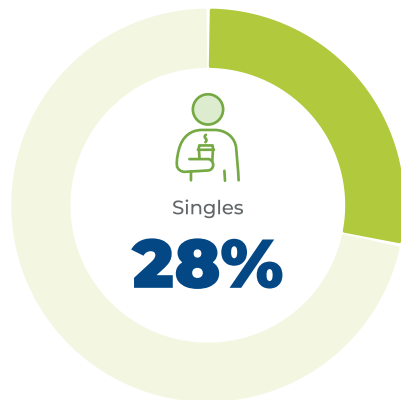
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▼ **2%**
lower than state average



▼ **15%**
lower than state average



▲ **4%**
higher than state average

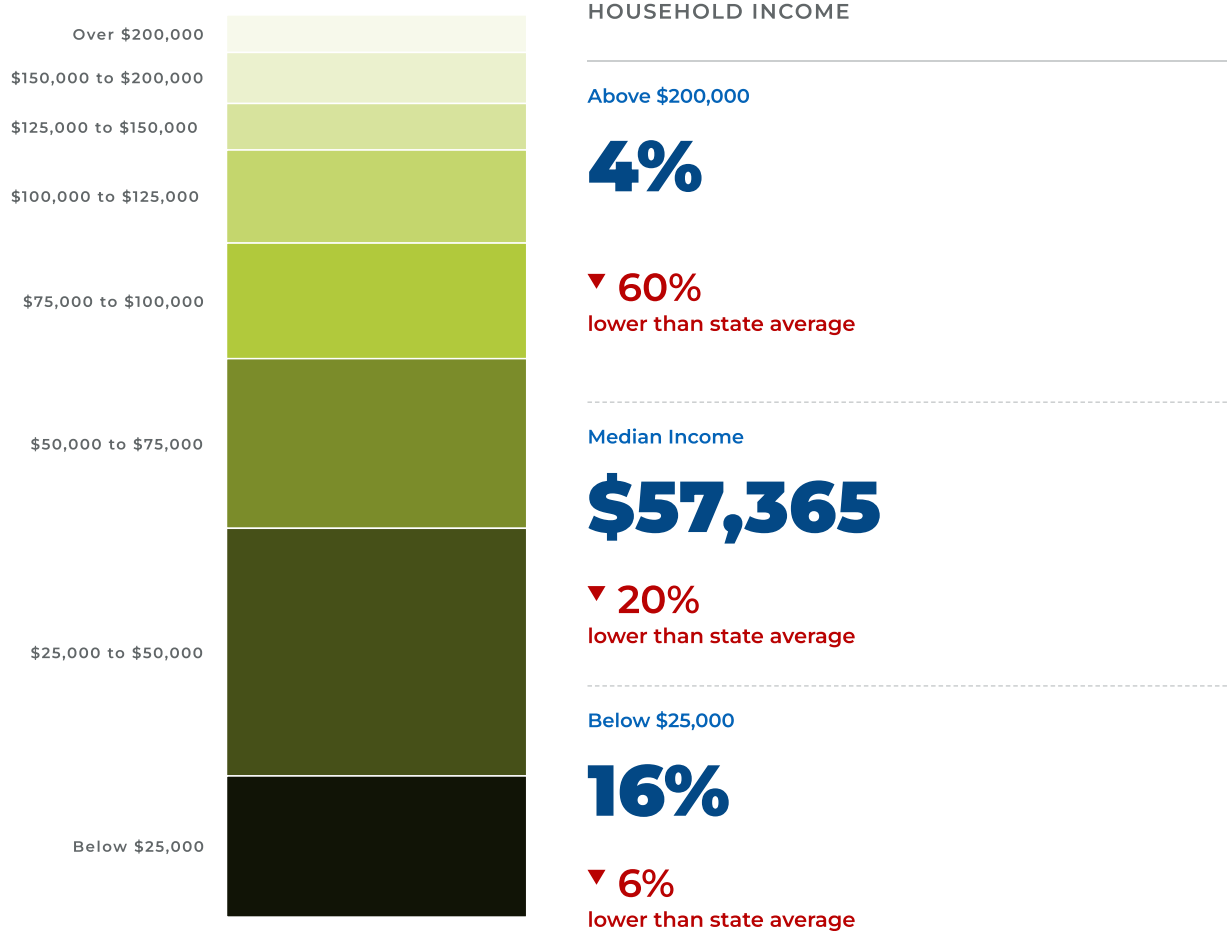


▼ **8%**
lower than state average

** 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.

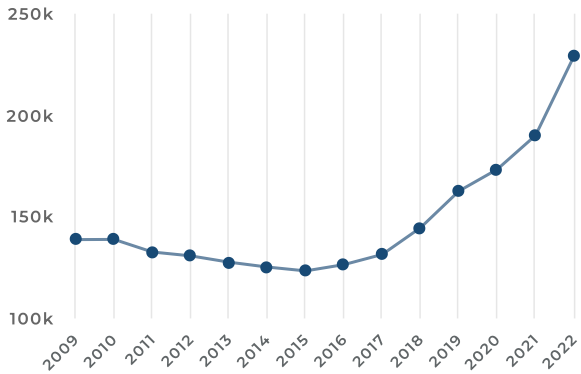


* Data Source: American Community Survey 5-year estimates

Housing Overview



2022 MEDIAN HOME VALUE
\$229,000



* Data Source: 2022 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.



HOME VALUE DISTRIBUTION



* Data Source: 2022 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.

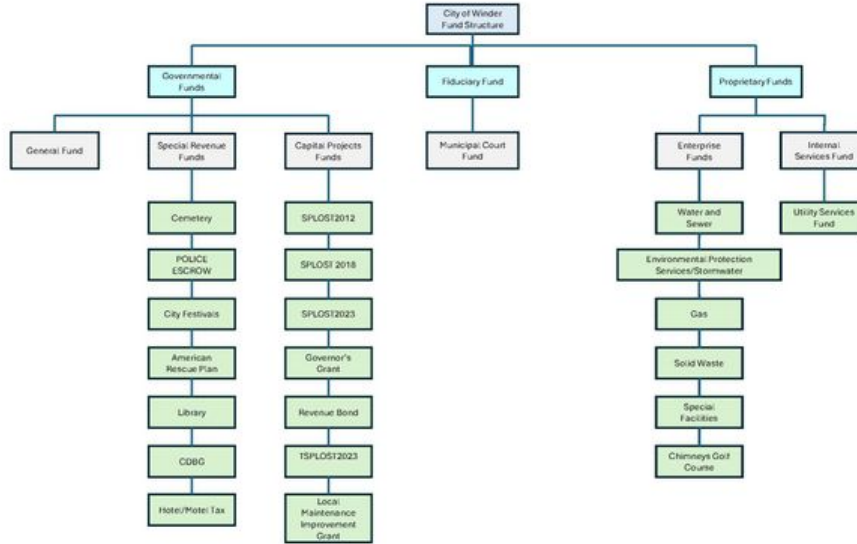
* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



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=PTIICOOR_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 **FY25** 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.

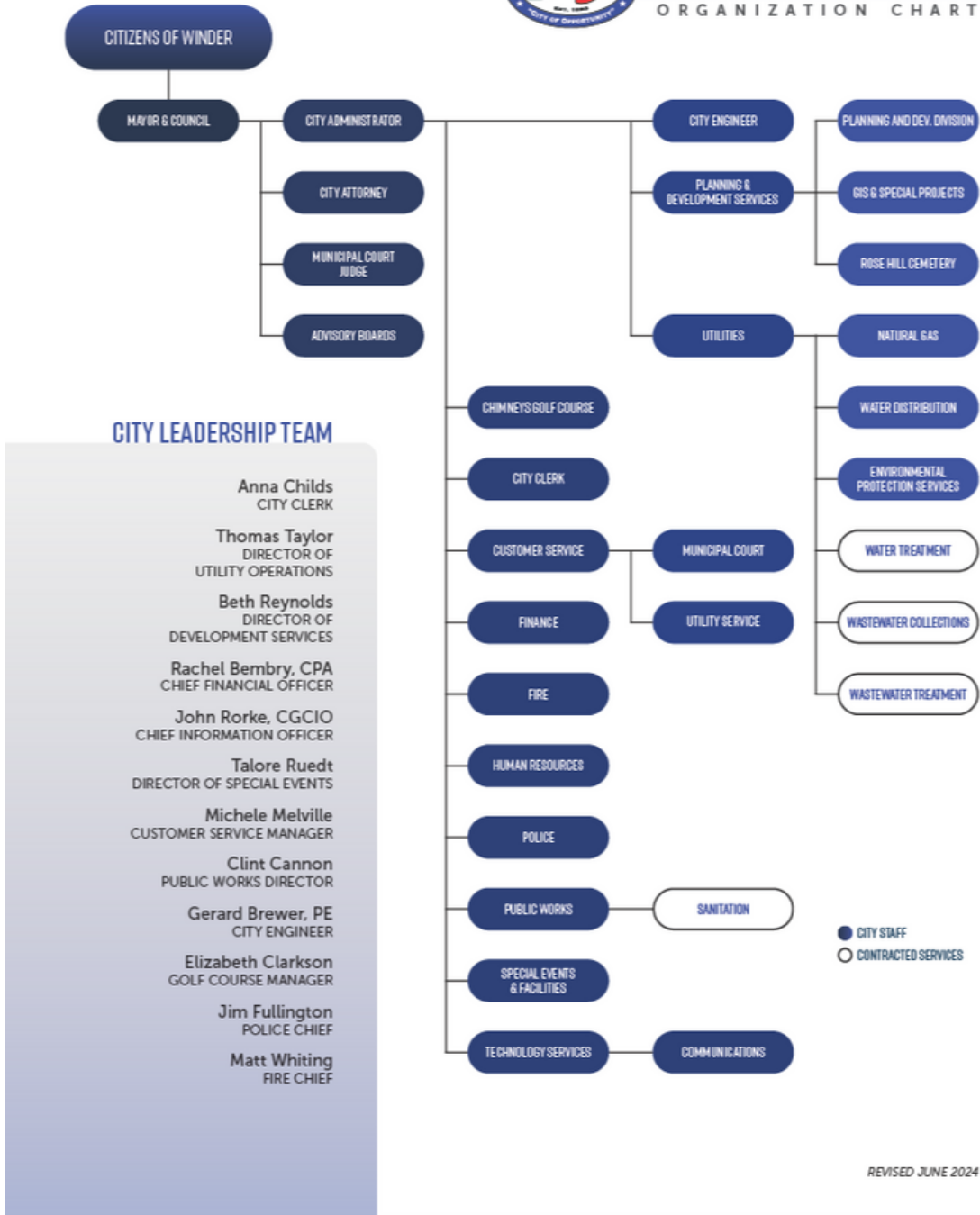
The close of each budget year is followed by an audit and preparation of financial statements prepared by external auditors. The fiscal year audit is publicly available; presented at a public meeting of Council; and filed with the Georgia State Department of Audits and Accounts.

Date	Budget Task - External
January 1-5	Finance prepares budget schedules
January 23	Proposed budget schedule distributed to Department Directors
February 9-10	City Council Planning Retreat
February 13	Department Directors' training
February 15	Revenue forecasts complete
February 15	Department goals, objectives, and measures due
February 29	Department Directors' personnel, operating, and capital budget requests due to City Manager
March 2	Department Directors' training
April 7	City Manager to complete review of all budget requests
May 29	Council Budget Review
June 5	Budget Available for Public Review
June 13	Budget Hearing
June 27	Budget Adoption
July 1	Fiscal year begins

Organization Chart



City of Winder ORGANIZATION CHART



Citywide FY25 Budget

Fund No.	Fund	FY25 Other		FY25	FY25	Net FY25
		FY25	Financing	Expenditures	Budgeted Use	Budget
		Revenues	Sources (Uses)	/ Expenses	of Reserves (Surplus)	
100	General Fund	\$ 20,269,628	\$ 1,814,204	\$ (22,083,832)	\$ -	\$ -
150	Component Units	\$ -	\$ -	\$ (13,500)	\$ 13,500	\$ -
200	Rose Hill Cemetery	\$ 74,000	\$ 43,865	\$ (117,865)	\$ -	\$ -
210	Police Confiscation	\$ 10,000	\$ -	\$ (62,837)	\$ 52,837	\$ -
220	Events/Festivals Fund	\$ 29,000	\$ 349,335	\$ (378,335)	\$ -	\$ -
230	American Rescue Plan	\$ 5,000,000	\$ -	\$ (5,000,000)	\$ -	\$ -
240	Library	\$ 260,000	\$ -	\$ (260,000)	\$ -	\$ -
251	CDBG	\$ -	\$ -	\$ -	\$ -	\$ -
280	Hotel/Motel	\$ 290,400	\$ (207,404)	\$ (82,996)		\$ -
320	SPLOST 2018	\$ 60,000	\$ -	\$ (2,073,737)	\$ 2,013,737	\$ -
321	SPLOST 2023	\$ 1,615,000	\$ -	\$ (742,000)	\$ (873,000)	\$ -
325	SPLOST 2012	\$ 12,000	\$ -	\$ (1,136,973)	\$ 1,124,973	\$ -
335	GDOT/LMIG	\$ 200,000	\$ -	\$ (200,000)	\$ -	\$ -
336	TSPLOST 2023	\$ 2,985,000	\$ -	\$ (2,542,086)	\$ (442,914)	\$ -
340	Governor's Grant	\$ 3,500,000	\$ -	\$ (3,500,000)	\$ -	\$ -
360	Revenue Bond	\$ -	\$ -	\$ -	\$ -	\$ -
520	Water	\$ 41,229,480	\$ -	\$ (46,611,148)	\$ 5,381,668	\$ -
525	Stormwater	\$ 850,269	\$ -	\$ (2,878,239)	\$ 2,027,970	\$ -
530	Gas	\$ 12,868,390	\$ -	\$ (18,239,484)	\$ 5,371,094	\$ -
540	Solid Waste Management	\$ 2,950,629	\$ -	\$ (2,629,868)	\$ (320,761)	\$ -
550	Special Facility	\$ 42,600	\$ -	\$ (786,900)	\$ 744,300	\$ -
570	Golf	\$ 1,999,356	\$ -	\$ (1,908,874)	\$ (90,482)	\$ -
600	Utility Service	\$ 1,095,361	\$ -	\$ (1,095,361)	\$ -	\$ -
TOTAL		\$ 95,341,113	\$ 2,000,000	\$ (112,344,035)	\$ 15,002,922	\$ -

Changes in Governmental Fund Balances

Fund Name	Projected Fund Balance at 7/1/25	FY25 Revenues	FY25 Other Financing Sources (Uses)	FY25 Expenditures / Expenses	Budgeted Fund Balance at 6/30/25
General Fund	\$ 5,949,087	\$ 20,269,628	\$ 1,814,204	\$ 22,083,832	\$ 5,949,087
Rose Hill Cemetery	\$ (9,410)	\$ 74,000	\$ 43,865	\$ 117,865	\$ (9,410)
Police Confiscation	\$ 115,290	\$ 10,000	\$ -	\$ 62,837	\$ 62,453
Events/Festivals Fund	\$ 4,060	\$ 29,000	\$ 349,335	\$ 378,335	\$ 4,060
American Rescue Plan	\$ 242,215	\$ 5,000,000	\$ -	\$ 5,000,000	\$ 242,215
Library	\$ (55,216)	\$ 260,000	\$ -	\$ 260,000	\$ (55,216)
CDBG	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel/Motel	\$ 7,793	\$ 290,400	\$ (207,404)	\$ 82,996	\$ 7,793
Total Special Revenue Funds	\$ 304,732	\$ 5,663,400	\$ 185,796	\$ 5,902,033	\$ 251,895
SPLOST 2018	\$ 5,273,478	\$ 60,000	\$ -	\$ 2,073,737	\$ 3,259,741
SPLOST 2023	\$ 2,273,820	\$ 1,615,000	\$ -	\$ 742,000	\$ 3,146,820
SPLOST 2012	\$ 968,818	\$ 12,000	\$ -	\$ 1,136,973	\$ (156,155)
GDOT/LMIG	\$ 67,504	\$ 200,000	\$ -	\$ 200,000	\$ 67,504
TSPLOST 2023	\$ -	\$ 2,985,000	\$ -	\$ 2,542,086	\$ 442,914
Governor's Grant	\$ -	\$ 3,500,000	\$ -	\$ 3,500,000	\$ -
Revenue Bond	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Projects Funds	\$ 8,583,620	\$ 8,372,000	\$ -	\$ 10,194,796	\$ 6,760,824
Total Governmental Funds Appropriated	\$ 14,837,439	\$ 34,305,028	\$ 2,000,000	\$ 38,180,661	\$ 12,961,806

BUDGET OVERVIEW



Budget Overview

The budget for all FY25 funds is a combined \$112,344,035, including a General Fund budget of \$22,083,832. This represents an overall budgetary increase of 47.6% and a General fund increase of 4.4% from the FY24 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 \$20,269,628, which is an increase of \$1 million from the FY24 adopted budget. This increase is largely due to anticipated increases in licenses and permits, fines and forfeitures, and charges for services.

Licenses and permits including business licenses, land use and building permits, and regulatory fees are anticipated to increase approximately 31.7%. This is attributable to both growth in the demand for permits as well as revisions to the permitting fee schedule in FY25.

Charges for services budgeted an increase of approximately 10.05% which is mostly due to revenues from indirect cost allocations.

Fines and forfeitures is anticipated to increase about 94.4% due to revenues received from the national opioid settlements as well as court fines and fees.

Property taxes, which is the General Fund's largest revenue source, is anticipated to remain steady at about 2.9% increase. The millage rate for FY25 maintains the millage consistent with FY24 at a rate of 4.963 mills.

General Fund Expenditures

The General Expenditure budget is \$22,269,628, an increase of approximately \$1.1 million or 5.3% over the FY24 adopted budget. The increase is made up of compensation adjustments for cost of living of 3% and merit up to 3% in addition to the new benefit of a longevity bonus. The General Fund budget includes the addition of a custodian and planner which are offset in part by reduced contractual obligations for the services provided by these new employees. The FY24 General Fund budget includes subsidies for the Rose Hill Cemetery Fund and the Events/Festivals Fund in the amounts of \$43,865 and \$141,931, respectively.

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 2023 and 2024 planning retreats of the governing body and represented in the performance-based proposals for the FY25 Mayor's Proposed Budget.

The "Accomplished" column represents open items from previous fiscal years that have now been completed or resolved.

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 FY25 budget continues to fund the service expectations, goals, outcomes, and performance measures articulated by Council through annual retreats and various other meetings.

Activity	Accomplished	Now	Next	Later	Status
Recruit City Engineer/create a City Engineering Department	X				
Recruit Stormwater Manager/Develop program	X	X			Manager accomplished (promoted from within). Program development on-going
Recruit Planning Director	X				Reorganized department and created ACA position. Recruit Planning staff
Select IT Director	X				
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 1st
DDA Master Plan	X				
Rose Hill Master Plan	X				
Building and site inspections	X				Contracted with CPL. Services being performed and funded staff positions and recruitment is on-going
Condemn buildings		X			This is on-going. Working with some customers to resolve without legal proceedings
FY 24 Budget \$50,000 for DDA	X				
Customer Service training	X				Initial CSM retired and new CSM promoted from within/additional staff hired and in training
Public Works	X				Terminated ESG contract/In house department established
Street sweeping	X				
Commercial street sweeping for fee			X		Not ready for implementation
Same day "all" sanitation services	X				Street sweeping follows next day
Increase rates at Chimneys golf course	X				Along with additional enhancements
Comprehensive Plan updated aka "Growth Plan"	X				
Review Recruitment and Retention for Police Department	X				Continue to monitor
Park signs	X				Included in DDA Master Plan
Planning/Zoning Ordinance Retreat	X				
Procure contractor for FY 22 Budget preparation	X				
Outcome oriented budget for FY 24	X				
Capital Improvement Plan	X				
Long Term Financial Plan				X	CA recommends moving forward in FY 24, hold for FY26

Evaluate Treatment Plants/Operations for Water and Wastewater				X	
Enhanced leadership in Economic Development Programming		X			Ideas reflected in FY 22 Budget. Continued discussion at 2022 retreat and position to be reconsidered at a later date
Increased events in spring and summer	X				2023 event season approved and presenting sponsor secured
Retail recruitment			X		Budgeted in FY 22 and eliminated in FY 23 budget
Professional Event Program/Release bids	X				Research performed, RFI and posting released. Funded in FY 22 and position staffed in FY 23
Re-organize Planning, Permitting and Utilities into a combined department	X				
Create the position of Assistant City Administrator for Planning and Utilities	X				
Promote existing staff into newly created leadership positions		X			
Logo flag for formal, buildings, uniforms, fleets. Whimsical for events, tourism, park signs. Attempt to redesign flag into Winder Whimsical		X			
Quarry Reservoir and new water treatment plan		X			Funding discussions began FY 23
Produce a design concept to utilize site of community center for stormwater pond		X			Concepts and evaluations to be discussed at 2023 retreat
Evaluate use of theatre building as Community Center		X			Planned for FY25
Evaluate use of theatre building as City Hall		X			Planned for FY25
Pursue grant funding possibilities for arts building to transition to use as events, court and city hall building		X			
Downtown dumpsters	X				
Eliminate polycarts		X			The Future of Sanitation discussion at 2023 retreat
Opportunities for public education and engagement need to be enhanced and improved upon		X			In process: Staff assigned and citizen invitations prepared
Begin a Citizen's Academy		X			
Improve the City's Public Relations: "Celebrate Winder."	X				In process. Communications office staffed: See Constituent Engagement Discussion at 2023 retreat
Enhance and improve the City's website	X				
Institute usage of project signage	X				
Greatly improve social media presence across all platforms	X				
Staff should work with "Land use case" applicants to ensure fully developed applications prior to presenting to Council		X			Work with applicants is on-going
Land use staff may and should develop activity calendars that provide ample time to fully analyze proposals	X				
Council to update the City's Comprehensive Land Use Plan and Future Development Map with citizen input		X			In process and to be completed summer 2023; Ongoing.
Code Enforcement to respond to health and safety issues first, theft, infrastructure and utilities issues next		X			
Code Enforcement to respond to service first, then proactive casework		X			Reorganization scheduled for February 1, 2023

Code Enforcement to develop a survey that allows Council to vote upon/identify priority enforcement issues		X			
Code Enforcement to utilize "smart routing" for officer responses		X			
Events/Downtown Business Association to develop a structured calendar of events with a consistent theme "First Friday" style of downtown to utilize and leverage Jug Tavern Park	X				Position and events funded and staffed
City is "all in" or "all out" of downtown events	X				We are "all in" and 2023 Programming Calendar has been approved (including TGIFF)
Downtown Development Authority May Street property partnership - YES		X			Work session held with DDA; Environmental Studies completed; Brownfield Grant pursued; May Street Catalyst discussion 2023 retreat

Personnel Changes

New Positions Funded:

- Deputy Clerk - General Administration
- Custodian - Facilities
- Planner I - Planning
- Integrity & Corrosion Specialist - Gas

Existing Positions Eliminated/Replaced/Revised:

- Administrative Assistant (Eliminated/General Administration)
- Administrative Assistant (Eliminated/Technology Services)
- Management Analyst (Eliminated/Financial Admin Dept)
- Convert one Stormwater Utility Worker I to Stormwater Utility Worker II (Water/Sewer)

Authorized Personnel

Position Classification by Fund and Department	Position Grade	FY 2025 Adopted Budget	
		Full-time	Part-time
GENERAL FUND:			
GENERAL GOVERNMENT AND LEGISLATIVE			
Mayor	ELECTED		1.00
Council Member	ELECTED		6.00
Total Legislative		-	7.00
ADMINISTRATION			
City Administrator	Contract		1.00
City Clerk	21		1.00
Deputy Clerk	18		1.00
Risk Analyst (split SW/GS/WS)	16		0.25
Total Administration		3.25	-
FINANCE DEPARTMENT			
Accountant III	21		1.00
Accountant II	20		1.00
Tax Administrator	19		1.00
Accountant I	16		1.00
Accounting Clerk	15		1.00
Total Finance		5.00	-
TECHNOLOGY SERVICES			
Chief Information Officer	27		1.00
Technology Services Tech	17		2.00
Systems Administrator	17		1.00
Total Technology Services		4.00	-
GIS			
GIS Coordinator (split GF & WS)	18		0.50
GIS Technician (Split GF & WS)	16		0.50
Total GIS		1.00	-
HUMAN RESOURCES			
Human Resources Director	22		1.00
Human Resources Generalist	17		1.00
Total Human Resources		2.00	-
General Government Facilities			
Custodian	14		1.00
Total General Government Facilities		1.00	-
COMMUNICATIONS			
Director of Communications	22		1.00
Media Production Specialist	21		1.00
Total Communications		2.00	-

Effective as of July 1, 2024

Position Classification by Fund and Department	Position Grade	FY 2025 Adopted Budget	
		Full-time	Part-time
ENGINEERING			
Engineer II/Asst. City Engineer (split GF/SW)	26	0.50	
Engineering Inspector (split GF/SW/GS/WS)	18	0.25	
Total Engineering		0.75	-
MUNICIPAL COURT			
Court Clerk	17	2.00	
Total Municipal Court		2.00	-
PROBATION			
Probation Officer	PD-06	1.00	
Total Probation		1.00	-
POLICE DEPARTMENT			
Police Chief	PD-13	1.00	
Captain	PD-11	3.00	
Lieutenant	PD-10	1.00	
Sr Sergeant	PD-8	2.00	
Sergeant	PD-8	3.00	
Sr. Investigator	PD-8	3.00	
Investigator	PD-8	3.00	
Sr. Patrol Officer	PD-8	2.00	
Sr. Corporal	PD-6	3.00	
Corporal	PD-6	1.00	
Evidence Tech	PD-5	1.00	
Forensic Specialist	PD-5	1.00	
Patrol Officer	PD-4	20.00	
Executive Assistant	16	1.00	
Administrative Training Coordinator	16	1.00	
Records Clerk	16	1.00	
Administrative Specialist II	16	1.00	
Crime Analyst	16	1.00	
Administrative Assistant	14	1.00	
Total Police		50.00	-
FIRE			
Fire Chief	FD-40	1.00	
Fire Marshal	FD-39	1.00	
Fire Captain	FD-38	3.00	
Fire Training Officer	FD-37	1.00	
Fire Inspector	FD-37	1.00	
Fire Lieutenant	FD-36	6.00	
Driver Engineer II	FD-32	5.00	
Driver Engineer	FD-32	4.00	
Firefighter II	FD-30	2.00	
Firefighter I	FD-30	16.00	5.00
Executive Assistant	16	1.00	
Total Fire		41.00	5.00

Effective as of July 1, 2024

Position Classification by Fund and Department	Position Grade	FY 2025 Adopted Budget	
		Full-time	Part-time
PUBLIC WORKS			
Public Works Director (split GF/SW)	26	0.50	
Operations Manager	21	1.00	
Arborist	21	1.00	
Street Repair Crew Leader	18	1.00	
Streets & Routes Manager	17	1.00	
Grounds Manager	17	1.00	
Building Maintenance Crew Leader	17	1.00	
Chemical Application Technician	17	1.00	
Street Sign Maintenance Crew Leader	16	1.00	
Grounds Crew Leader	14	4.00	
Administrative Assistant	16	1.00	
Grounds Maintenance Technician I	13	5.00	
Street Repair Technician I	13	1.00	
Total Public Works		19.50	-
PLANNING & PERMITTING			
Director of Planning & Development Services	24	1.00	
Community Development Manager	23	1.00	
Planner I	18	1.00	
Development Project Manager	16	2.00	
Planning & Development Technician	15	1.00	
Building Inspector / Official	21	2.00	
Administrative Assistant	16	1.00	
Total Planning & Permitting		9.00	-
CODE ENFORCEMENT			
Code Enforcement Supervisor	16	1.00	
Code Enforcement Officer	15	2.00	
Total Code Enforcement		3.00	-
GENERAL FUND TOTAL		144.50	12.00
ROSE HILL CEMETERY FUND			
ROSE HILL CEMETERY FUND			
Grounds Crew Leader	14	1.00	
Sub-Total Rose Hill Cemetery Department		1.00	-
ROSE HILL CEMETERY FUND TOTAL		1.00	-
EVENTS/FESTIVALS FUND			
FESTIVALS FUND			
Director of Special Events	22	1.00	
Sub-Total Events/Festivals Department		1.00	-
EVENTS/FESTIVALS FUND TOTAL		1.00	-

Effective as of July 1, 2024



Position Classification by Fund and Department	Position Grade	FY 2025 Adopted Budget	
		Full-time	Part-time
WATER AND SEWER FUND			
WATER DISTRIBUTION			
City Engineer	27	1.00	
Engineer I (split WS & GS)	24	0.50	
Engineering Inspector (split GF/SW/GS/WS)	18	0.25	
Utilities Operations Director	24	1.00	
Utilities Field Operations Manager	21	1.00	
Construction/Maint Supervisor	21	1.00	
Asst. Constr/Maint Supervisor	21	1.00	
Crew Leader	20	3.00	
Utility Worker III	20	2.00	
Leak Tech/Const Inspector	19	1.00	
Locator	16	1.00	
Utility Worker II	16	4.00	
Utility Worker I	15	5.00	
Meter Tech I	15	4.00	
Administrative Specialist	12	2.00	
GIS Coordinator (split GF & WS)	18	0.50	
GIS Technician (split GF & WS)	16	0.50	
CP Accountant-A3 (split SW/GS/WS)	21	0.34	
Risk Analyst (split GL/SW/GS/WS)	16	0.25	
Sub-Total Water Distribution		29.34	-
WATER AND SEWER FUND TOTAL		29.34	-
STORMWATER UTILITY FUND			
STORMWATER COLLECTION AND DISPOSAL			
Stormwater Manager	21	1.00	
Stormwater Crew Leader	20	1.00	
Stormwater Utility Worker II	16	1.00	
Stormwater Utility Worker I	15	1.00	
Stormwater/Erosion Control Inspector	18	1.00	
Engineer II/Asst. City Engineer (split GF/SW)	26	0.50	
Engineering Inspector (split GF/SW/GS/WS)	18	0.25	
CP Accountant-A3 (Split SW/GS/WS)	21	0.33	
Risk Analyst (split SW/GS/WS)	16	0.25	
Sub-Total Stormwater Collection and Disposal		6.33	-
FATS, OILS, GREASE (FOG)			
FOG CCCP Tech	16	1.00	
Total Fats, Oils, Grease (FOG)		1.00	-
STORM WATER UTILITY FUND TOTAL		7.33	-

Effective as of July 1, 2024

Position Classification by Fund and Department	Position Grade	FY 2025 Adopted Budget	
		Full-time	Part-time
NATURAL GAS FUND			
Meter Tech Supervisor	20	1.00	
Crew Leader	20	2.00	
Construction & Compliance Inspector	20	1.00	
Utility Worker III	20	2.00	
Regulatory Compliance & Administration	20	1.00	
Integrity & Corrosion Specialist	20	1.00	
Service Technician	19	1.00	
Locator	16	1.00	
Utility Worker II	16	1.00	
Utility Service Representative II	15	1.00	
Utility Worker I	15	1.00	
Engineer I (split WS & GS)	24	0.50	
Engineering Inspector (split GF/SW/GS/WS)	18	0.25	
CP Accountant-A3 (split SW/GS/WS)	21	0.33	
Risk Analyst (split SW/GS/WS)	16	0.25	
Total Natural Gas Department		14.33	-
NATURAL GAS FUND TOTAL		14.33	-
SOLID WASTE COLLECTION FUND			
Public Works Director (split GF/SW)	26	0.50	
Street Sweeper Crew Leader	15	1.00	
Leaf & Limb Crew Leader	15	2.00	
Total Solid Waste Collection		3.50	-
SOLID WASTE COLLECTION FUND TOTAL		3.50	-
CHIMNEYS GOLF COURSE			
GOLF-PRO SHOP			
First Assistant Professional	14	1.00	
Assistant Professional	14	1.00	
Sales Attendant	12		4.00
Beverage Cart Attendant	12		2.00
Operations Worker	12		9.00
Sub-Total Golf Pro Shop		2.00	15.00
GOLF PRO SHOP FUND TOTAL		2.00	15.00
GOLF-MAINTENANCE			
Head Superintendent	23	1.00	
Mechanic	16	1.00	
Assistant Superintendent	14	1.00	
Maintenance Worker I	12	4.00	11.00
Sub-Total Golf Maintenance		7.00	11.00
CHIMNEYS GOLF COURSE FUND TOTAL		9.00	26.00

Effective as of July 1, 2024



Position Classification by Fund and Department	Position Grade	FY 2025 Adopted Budget	
		Full-time	Part-time
UTILITY SERVICES FUND			
Customer Service Manager	22	1.00	
Customer Service Rep II	15	3.00	
Utility Billing Technician	15	2.00	
Senior Billing Technician	17	1.00	
Cashier	13	2.00	
Sub-Total Utility Services		9.00	-
UTILITY SERVICES FUND TOTAL		9.00	-
TOTAL ALL FUNDS		219.00	38.00

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 Mana

FUND SUMMARIES

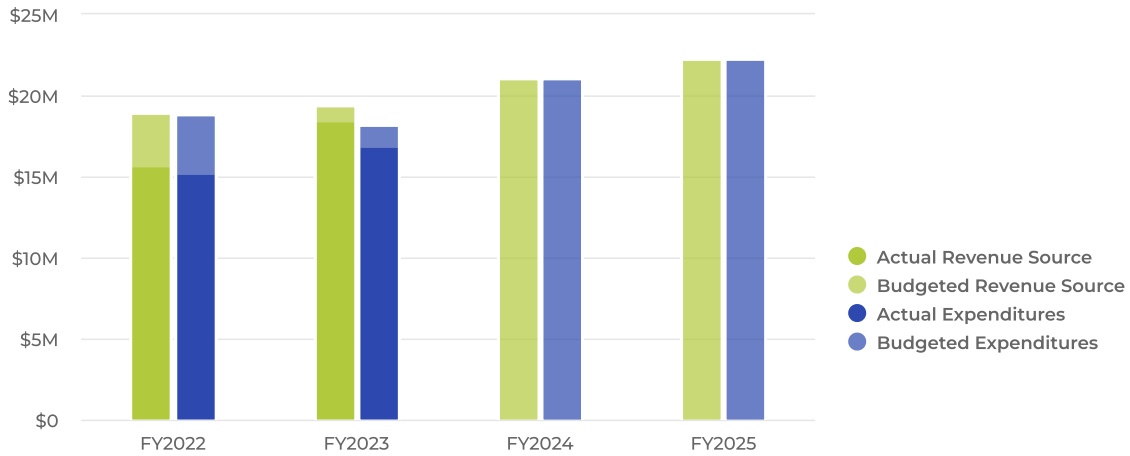


General Fund

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).

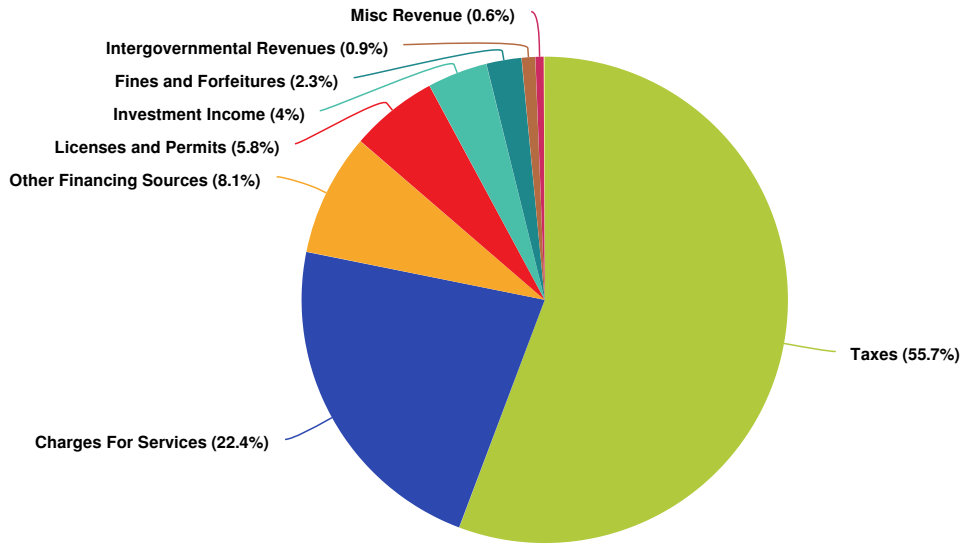
Summary

The City of Winder is projecting \$22.27M of revenue in FY2025, which represents a 5.3% increase over the prior year. Budgeted expenditures are projected to increase by 5.3% or \$1.12M to \$22.27M in FY2025.



Revenues by Source

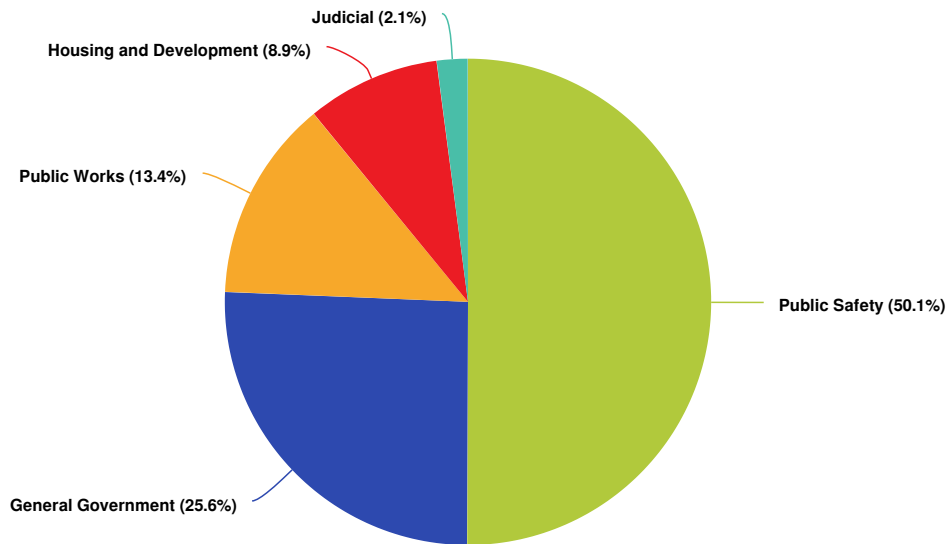
Projected 2025 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Taxes	\$10,085,120	\$12,507,984	\$10,154,461	\$12,412,024	2.9%
Licenses and Permits	\$535,774	\$665,095	\$819,839	\$1,296,600	31.7%
Intergovernmental Revenues	\$250,669	\$43,918	\$166,600	\$200,000	0%
Charges For Services	\$2,273,050	\$3,227,446	\$3,767,659	\$4,997,000	10.5%
Fines and Forfeitures	\$229,778	\$406,822	\$246,161	\$522,000	94.4%
Investment Income	\$50,356	\$878,897	\$916,300	\$890,000	-19.1%
Contributions and Donations From Private Sources	\$26,093	\$17,425	\$22,491	\$13,000	-51.9%
Misc Revenue	\$111,564	\$209,974	\$50,003	\$124,800	208%
Other Financing Sources	\$2,221,569	\$538,597	\$1,496,196	\$1,814,204	-6.7%
Total Revenue Source:	\$15,783,972	\$18,496,158	\$17,639,709	\$22,269,628	5.3%

Expenditures by Function

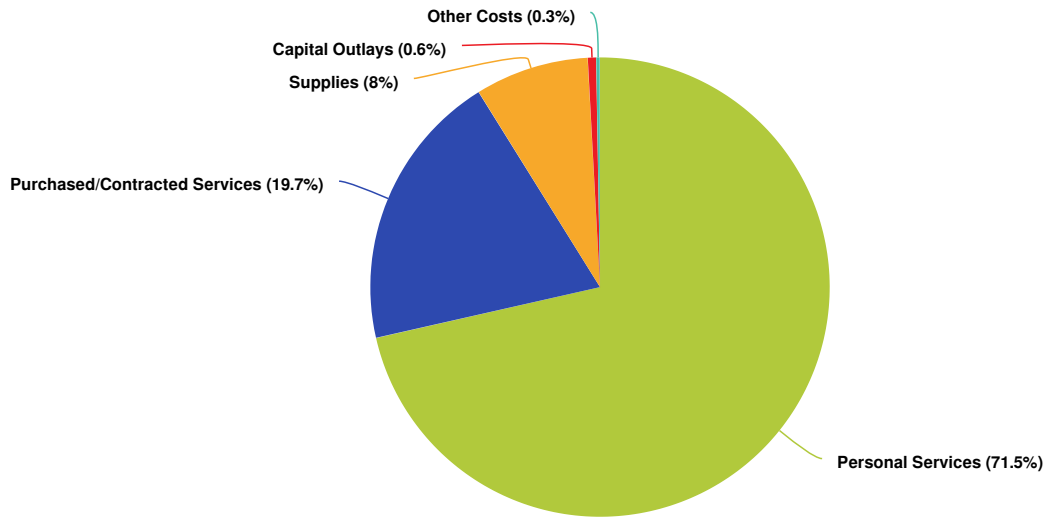
Budgeted Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures					
General Government	\$3,149,399	\$4,222,598	\$4,871,160	\$5,700,726	-2.1%
Judicial	\$229,106	\$295,625	\$287,094	\$457,238	32.7%
Public Safety	\$8,093,108	\$8,500,163	\$8,415,790	\$11,149,191	10.4%
Public Works	\$2,786,926	\$2,191,401	\$2,267,836	\$2,986,342	9.7%
Culture and Recreation	\$0	\$193,464	\$0	\$0	0%
Housing and Development	\$1,003,089	\$1,496,865	\$1,797,918	\$1,976,131	-8.4%
Total Expenditures:	\$15,261,629	\$16,900,116	\$17,639,798	\$22,269,628	5.3%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personal Services	\$8,950,220	\$9,843,423	\$12,018,457	\$15,914,239	9.7%
Purchased/Contracted Services	\$5,227,890	\$5,630,955	\$4,155,224	\$4,381,796	-10.4%
Supplies	\$911,853	\$1,366,222	\$1,343,263	\$1,783,593	10.6%
Capital Outlays	\$23,590	\$8,239	\$31,975	\$132,000	243.9%
Other Costs	\$87,137	\$51,278	\$90,880	\$58,000	-46.8%
Debt Service	\$60,939	\$0	\$0	\$0	0%
Total Expense Objects:	\$15,261,629	\$16,900,116	\$17,639,798	\$22,269,628	5.3%



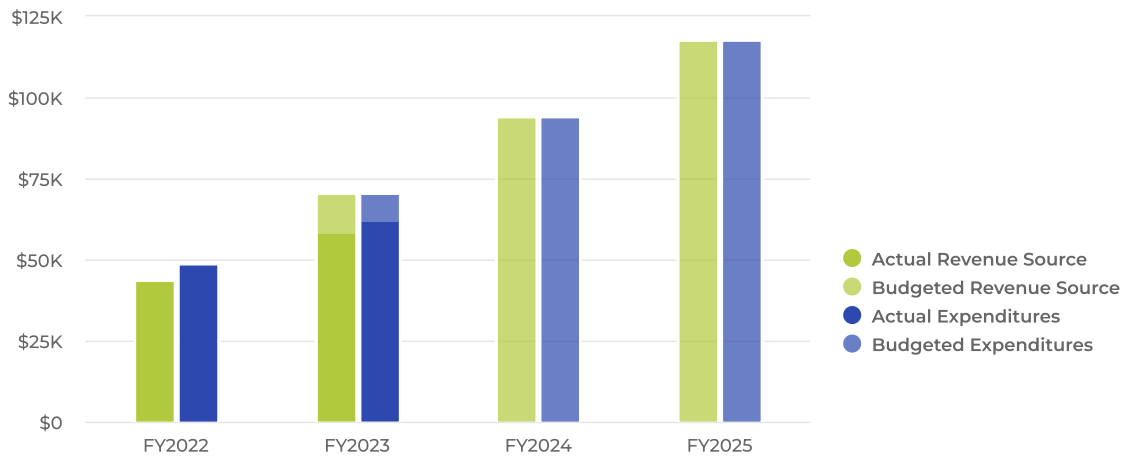
Rose Hill Cemetery

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 \$117.87K of revenue in FY2025, which represents a 24.8% increase over the prior year. Budgeted expenditures are projected to increase by 24.8% or \$23.43K to \$117.87K in FY2025.



Rose Hill Cemetery Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A
Revenues				
Charges For Services	\$11,880	\$38,650	\$61,642	\$74,000
Other Financing Sources	\$32,248	\$20,002	\$17,025	\$43,865
Total Revenues:	\$44,128	\$58,652	\$78,667	\$117,865
Expenditures				
Personal Services	\$0	\$0	\$58,675	\$77,115
Purchased/Contracted Services	\$48,928	\$56,129	\$17,493	\$33,500
Supplies	\$0	\$6,504	\$1,666	\$7,250
Other Costs	\$0	\$0	\$833	\$0
Total Expenditures:	\$48,928	\$62,633	\$78,667	\$117,865
Total Revenues Less Expenditures:	-\$4,800	-\$3,981	\$0	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A



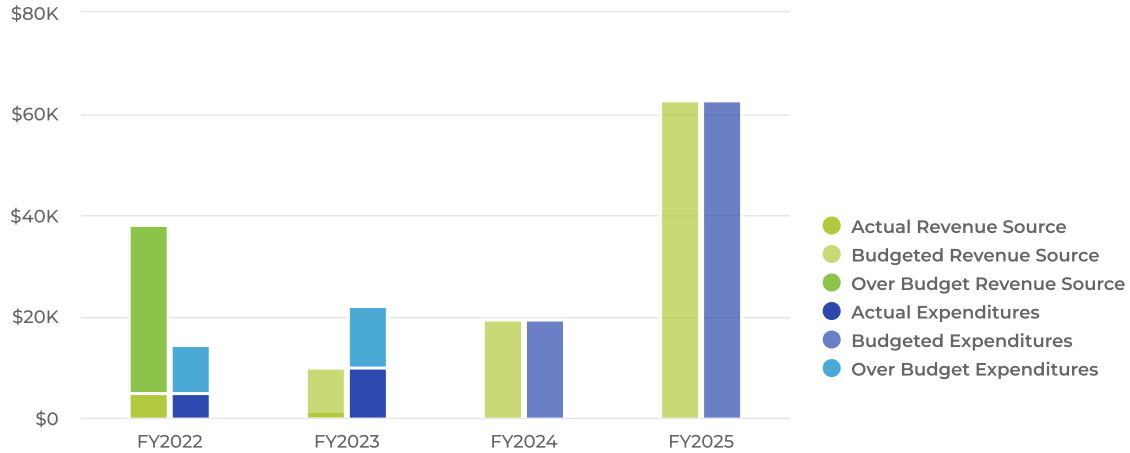


Police Confiscation

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 \$62.84K of revenue in FY2025, which represents a 222.2% increase over the prior year. Budgeted expenditures are projected to increase by 222.2% or \$43,34K to \$62.84K in FY2025.



Police Confiscation Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A
Revenues				
Fines and Forfeitures	\$38,140	\$1,487	\$16,244	\$10,000
Other Financing Sources	\$0	\$0	\$0	\$52,837
Total Revenues:	\$38,140	\$1,487	\$16,244	\$62,837
Expenditures				
Supplies	\$14,500	\$8,761	\$9,996	\$0
Capital Outlays	\$0	\$13,350	\$6,248	\$62,837
Total Expenditures:	\$14,500	\$22,111	\$16,244	\$62,837
Total Revenues Less Expenditures:	\$23,640	-\$20,624	\$0	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A

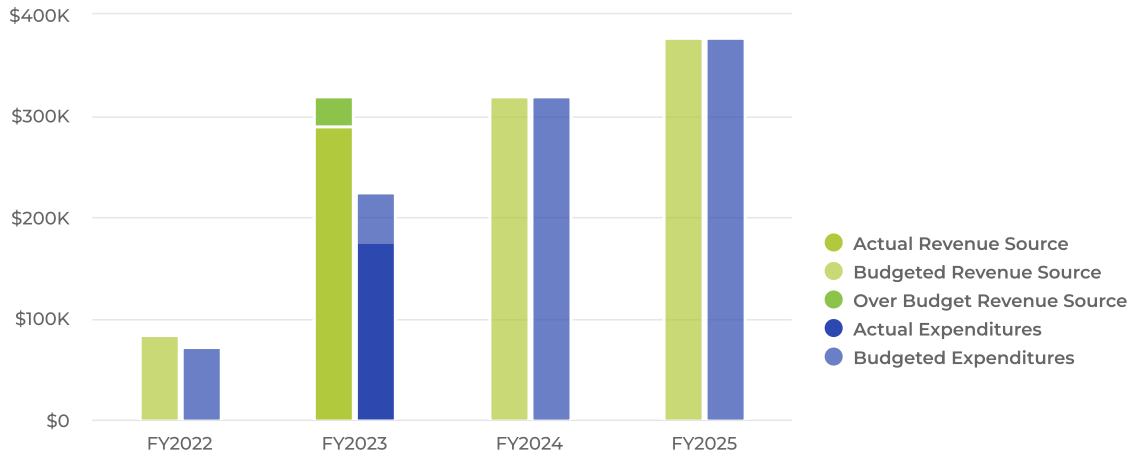


Events / Festivals Fund

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.

Summary

The City of Winder is projecting \$378.34K of revenue in FY2025, which represents a 18.5% increase over the prior year. Budgeted expenditures are projected to increase by 18.5% or \$58.97K to \$378.34K in FY2025.



Events / Festivals Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A
Revenues				
Charges For Services	\$0	\$1,260	\$18,743	\$4,000
Contributions and Donations From Private Sources	\$0	\$57,993	\$29,155	\$25,000
Other Financing Sources	\$0	\$260,599	\$218,137	\$349,335
Total Revenues:	\$0	\$319,851	\$266,034	\$378,335
Expenditures				
Personal Services	\$0	\$73,355	\$105,611	\$156,070
Purchased/Contracted Services	\$1,540	\$86,689	\$133,055	\$208,565
Supplies	\$0	\$15,696	\$19,871	\$13,700
Capital Outlays	\$0	\$0	\$7,497	\$0
Total Expenditures:	\$1,540	\$175,740	\$266,034	\$378,335
Total Revenues Less Expenditures:	-\$1,540	\$144,111	\$0	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A

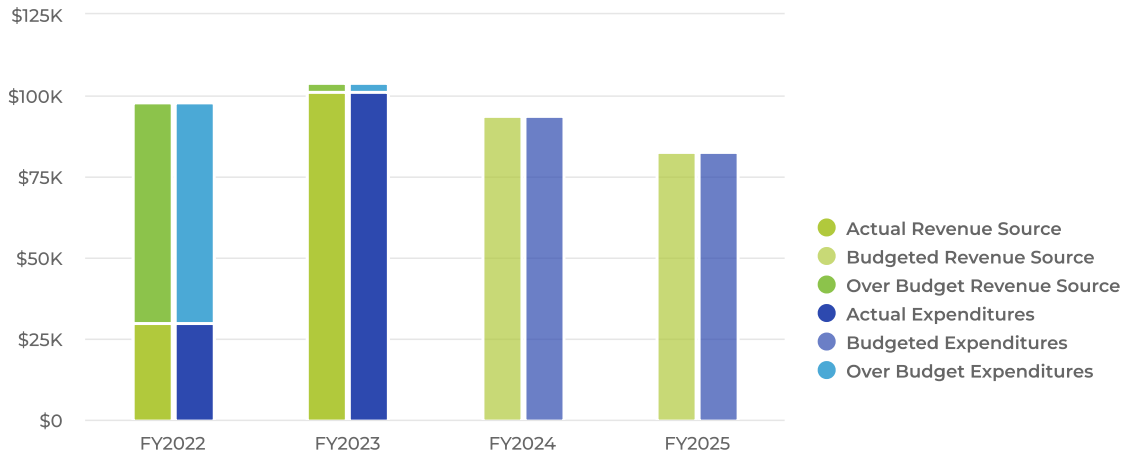


Hotel/Motel

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 \$83K of revenue in FY2025, which represents a 11.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 11.5% or \$10.8K to \$83K in FY2025.



Hotel/Motel Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A
Revenues				
Taxes	\$343,608	\$364,882	\$305,428	\$290,400
Other Financing Sources	-\$245,404	-\$260,599	-\$227,300	-\$207,404
Total Revenues:	\$98,203	\$104,283	\$78,128	\$82,996
Expenditures				
Other Costs	\$98,203	\$104,283	\$78,128	\$82,996
Total Expenditures:	\$98,203	\$104,283	\$78,128	\$82,996
Total Revenues Less Expenditures:	\$0	\$0	\$0	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A

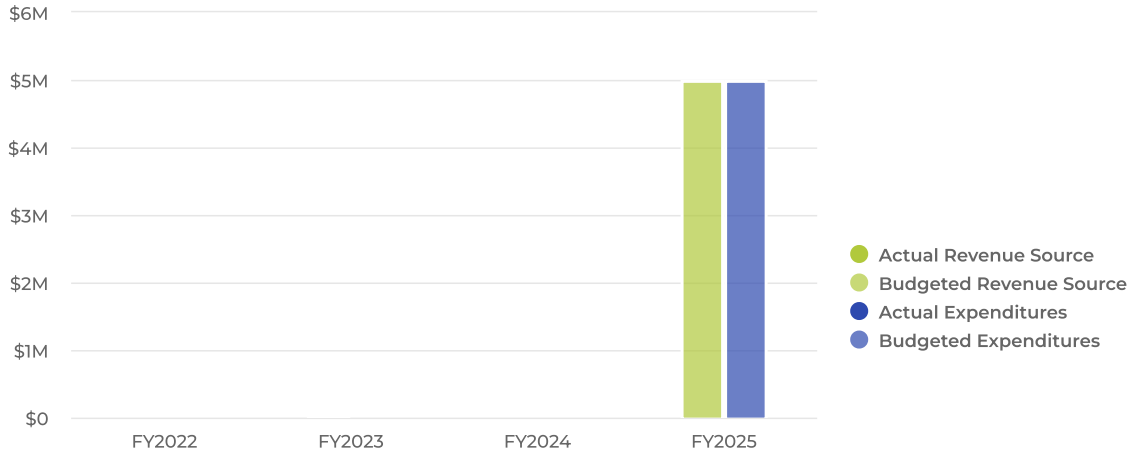


American Rescue Plan

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.

Summary

The City of Winder is projecting \$5M of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$5M to \$5M in FY2025.



American Rescue Plan Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A
Revenues				
Intergovernmental Revenues	\$73,202	\$0	\$0	\$5,000,000
Investment Income	\$0	\$24,830	\$0	\$0
Other Financing Sources	-\$73,202	\$0	\$0	\$0
Total Revenues:	\$0	\$24,830	\$0	\$5,000,000
Expenditures				
Purchased/Contracted Services	\$0	\$0	\$0	\$5,000,000
Total Expenditures:	\$0	\$0	\$0	\$5,000,000
Total Revenues Less Expenditures:	\$0	\$24,830	\$0	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A

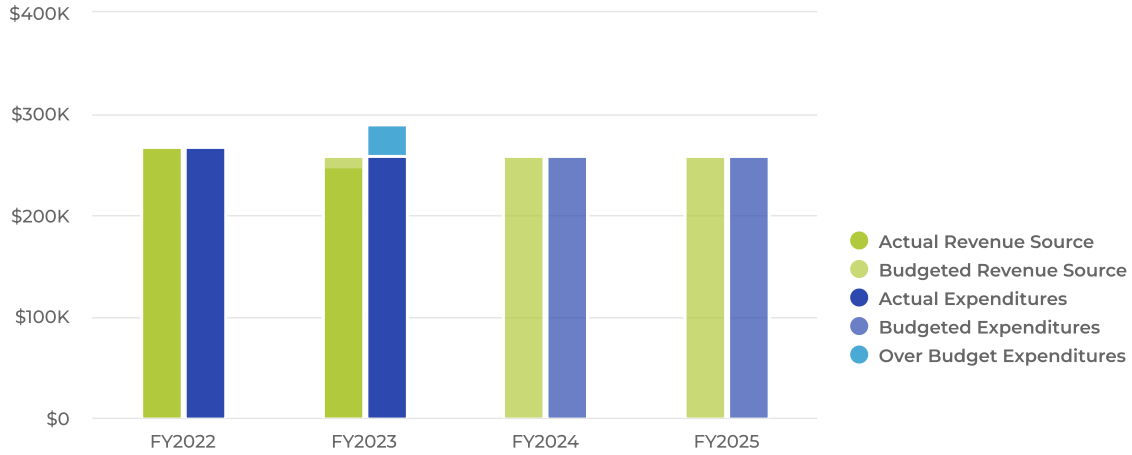


The Library Fund accounts for activities connected with the receipt and disbursement of funds restricted for support of Winder Library activities.

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 FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$260K in FY2025.



Library Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A
Revenues				
Taxes	\$217,864	\$245,618	\$216,580	\$260,000
Misc Revenue	\$0	\$3,175	\$0	\$0
Other Financing Sources	\$50,716	\$0	\$0	\$0
Total Revenues:	\$268,580	\$248,793	\$216,580	\$260,000
Expenditures				
Purchased/Contracted Services	\$1,723	\$25,921	\$12,495	\$15,000
Supplies	\$0	\$19,913	\$0	\$0
Other Costs	\$266,857	\$245,000	\$204,085	\$245,000
Total Expenditures:	\$268,580	\$290,834	\$216,580	\$260,000
Total Revenues Less Expenditures:	\$0	-\$42,041	\$0	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A



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 \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$0 to \$0 in FY2025.



CDBG Comprehensive Summary

Name	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A
Revenues			
Intergovernmental Revenues	\$89,140	\$0	\$0
Total Revenues:	\$89,140	\$0	\$0
Expenditures			
Capital Outlays	\$89,140	\$833,333	\$0
Total Expenditures:	\$89,140	\$833,333	\$0
Total Revenues Less Expenditures:	\$0	-\$833,333	\$0
Ending Fund Balance:	N/A	N/A	N/A



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:

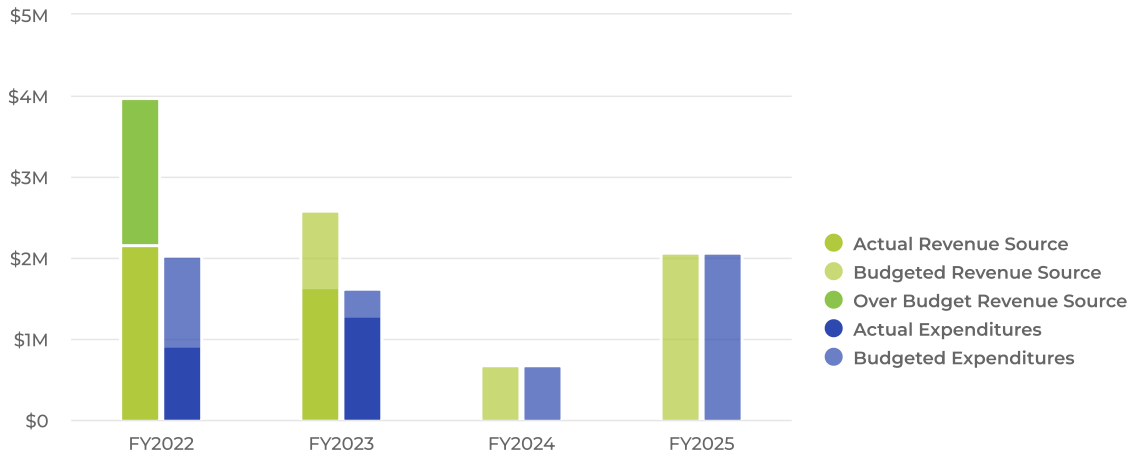
1. Roads, Bridges, Parking Areas, & Stormwater (50% of funds received)
2. Police Department Facilities & Equipment (15% of funds received)
3. Fire Department Facilities & Equipment (15% of funds received)
4. Recreation, Parks, & Greenspace (15% of funds received)
5. Administrative Facilities & Equipment (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 \$2.07M of revenue in FY2025, which represents a 205.9% increase over the prior year. Budgeted expenditures are projected to increase by 205.9% or \$1.4M to \$2.07M in FY2025.



SPLOST 2018 Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A
Revenues				
Taxes	\$3,768,279	\$1,007,005	\$0	\$0
Investment Income	\$2,120	\$38,906	\$83,300	\$60,000
Other Financing Sources	\$207,557	\$603,545	\$481,474	\$2,013,737
Total Revenues:	\$3,977,956	\$1,649,455	\$564,774	\$2,073,737
Expenditures				
Purchased/Contracted Services	\$0	\$25,610	\$0	\$140,000



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Capital Outlays	\$307,483	\$651,856	\$0	\$1,152,837
Debt Service	\$621,586	\$621,355	\$564,971	\$780,900
Total Expenditures:	\$929,069	\$1,298,821	\$564,971	\$2,073,737
Total Revenues Less Expenditures:	\$3,048,887	\$350,634	-\$197	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A



SPLOST 2012

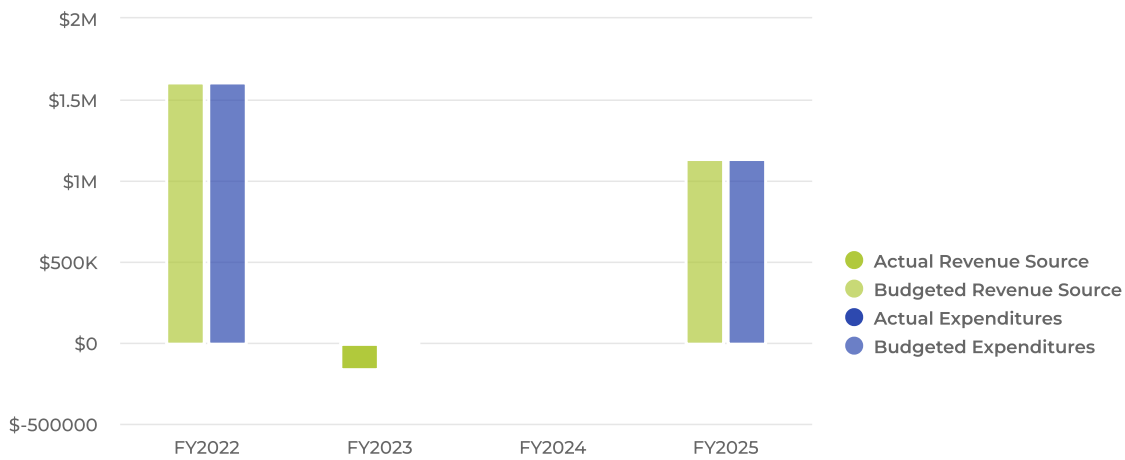
The SPLOST 2012 Fund accounts for the receipt and use of SPLOST proceeds for the approved projects based on the July 7, 2010, referendum. The primary source of revenue is SPLOST (Special Purpose Local Option Sales Tax). These funds are limited for use on the following project types:

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 \$1.14M of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$1.14M to \$1.14M in FY2025.



SPLOST 2012 Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A
Revenues				
Investment Income	\$569	\$5,983	\$12,495	\$12,000
Other Financing Sources	-\$5,506	-\$163,557	-\$12,495	\$1,124,973
Total Revenues:	-\$4,937	-\$157,575	\$0	\$1,136,973
Expenditures				
Capital Outlays	\$0	\$0	\$0	\$1,136,973
Total Expenditures:	\$0	\$0	\$0	\$1,136,973
Total Revenues Less Expenditures:	-\$4,937	-\$157,575	\$0	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A





SPLOST 2022

The SPLOST 2023 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:

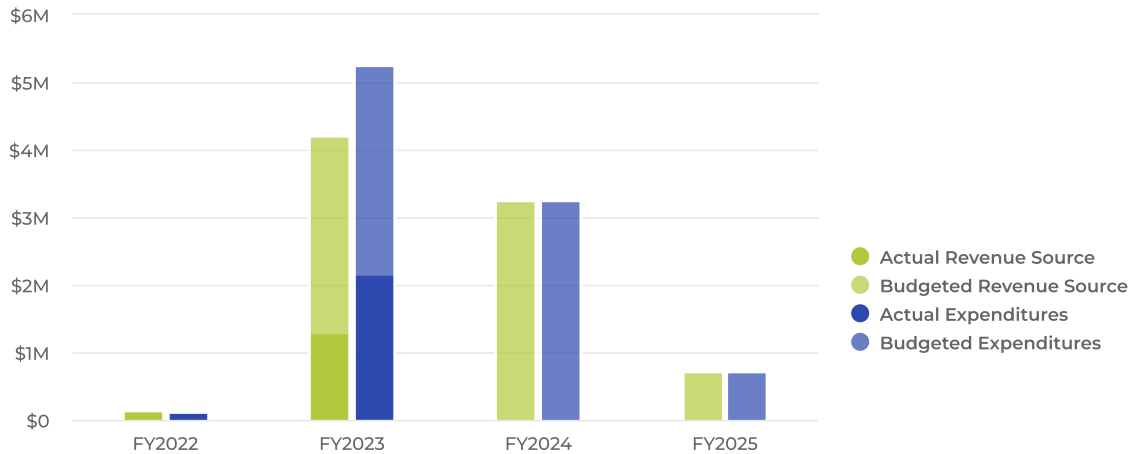
- Transportation improvements to include roads, streets, sidewalks, trails, parking and other similar projects (26% of funds received).
- Police Department facilities and equipment (12% of funds received).
- Fire Department facilities and equipment (12% of funds received).
- Recreation, parks, cemetery, 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 \$742K of revenue in FY2025, which represents a 77.3% decrease over the prior year. Budgeted expenditures are projected to decrease by 77.3% or \$2.52M to \$742K in FY2025.



SPLOST 2023 Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A
Revenues				
Taxes	\$150,886	\$1,304,956	\$1,249,500	\$1,600,000
Intergovernmental Revenues	\$0	\$0	\$1,581,708	\$0
Investment Income	\$0	\$4,066	\$12,495	\$15,000
Other Financing Sources	\$0	\$0	\$1,012,442	-\$873,000



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Total Revenues:	\$150,886	\$1,309,021	\$3,856,145	\$742,000
Expenditures				
Purchased/Contracted Services	\$0	\$647,509	\$1,345,295	\$140,000
Supplies	\$0	\$94,527	\$0	\$0
Capital Outlays	\$124,946	\$1,288,416	\$3,819,011	\$602,000
Debt Service	\$0	\$136,883	\$117,453	\$0
Total Expenditures:	\$124,946	\$2,167,335	\$5,281,759	\$742,000
Total Revenues Less Expenditures:	\$25,940	-\$858,313	-\$1,425,614	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A



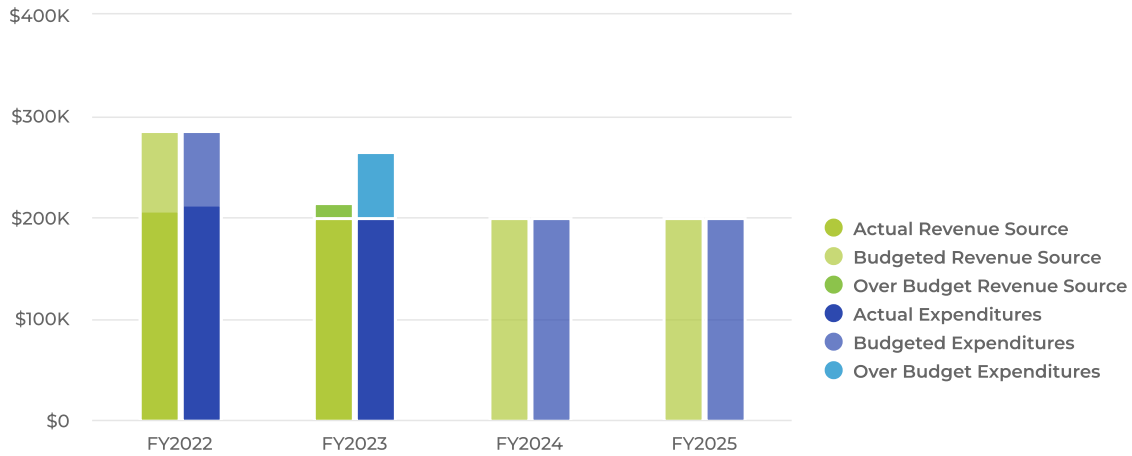
The LMIG Fund accounts for the receipt and use of Local Maintenance Improvement grant (LMIG) proceeds for the approved projects based on project list submitted to the Georgia Department of Transportation by the City of Winder. The primary source of revenue is the Georgia Department of Transportation 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 FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$200K in FY2025.



GDOT/LMIG Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A
Revenues				
Intergovernmental Revenues	\$207,414	\$214,841	\$166,600	\$200,000
Total Revenues:	\$207,414	\$214,841	\$166,600	\$200,000
Expenditures				
Purchased/Contracted Services	\$0	\$265,197	\$166,600	\$200,000
Capital Outlays	\$213,059	\$0	\$0	\$0
Total Expenditures:	\$213,059	\$265,197	\$166,600	\$200,000
Total Revenues Less Expenditures:	-\$5,644	-\$50,356	\$0	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A

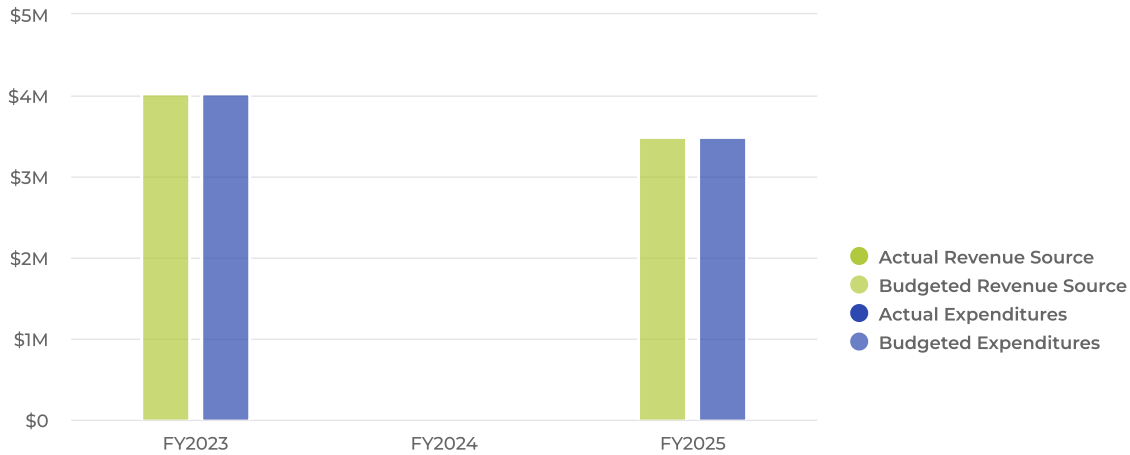


Governor's Grant

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 \$3.5M of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$3.5M to \$3.5M in FY2025.



Governor's Grant Comprehensive Summary

Name	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A
Revenues			
Intergovernmental Revenues	\$0	\$0	\$3,500,000
Total Revenues:	\$0	\$0	\$3,500,000
Expenditures			
Capital Outlays	\$0	\$0	\$3,500,000
Total Expenditures:	\$0	\$0	\$3,500,000
Ending Fund Balance:	N/A	N/A	N/A



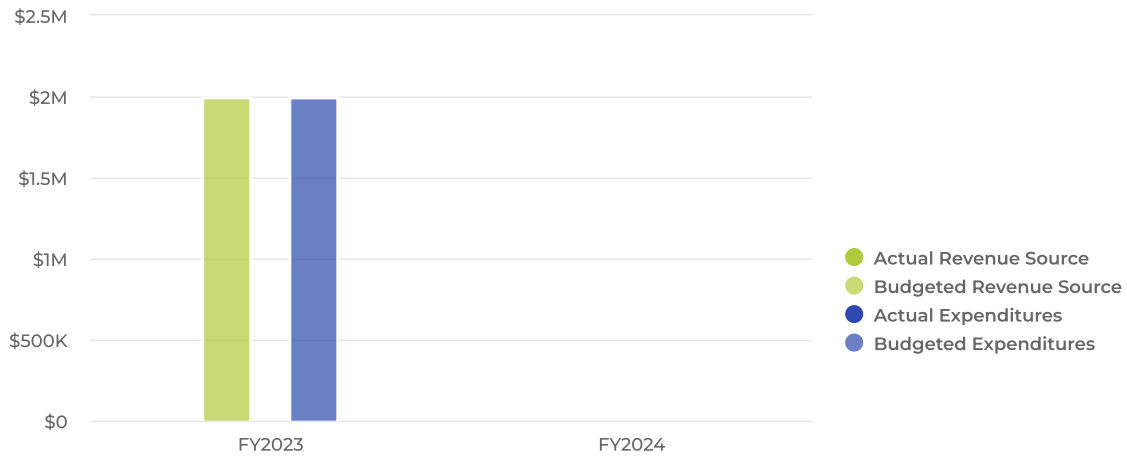
Revenue Bond

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 \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$0 to \$0 in FY2025.



Revenue Bond Comprehensive Summary

Name	FY2023 Actual	FY2024 Budgeted
Beginning Fund Balance:	N/A	N/A
Ending Fund Balance:	N/A	N/A

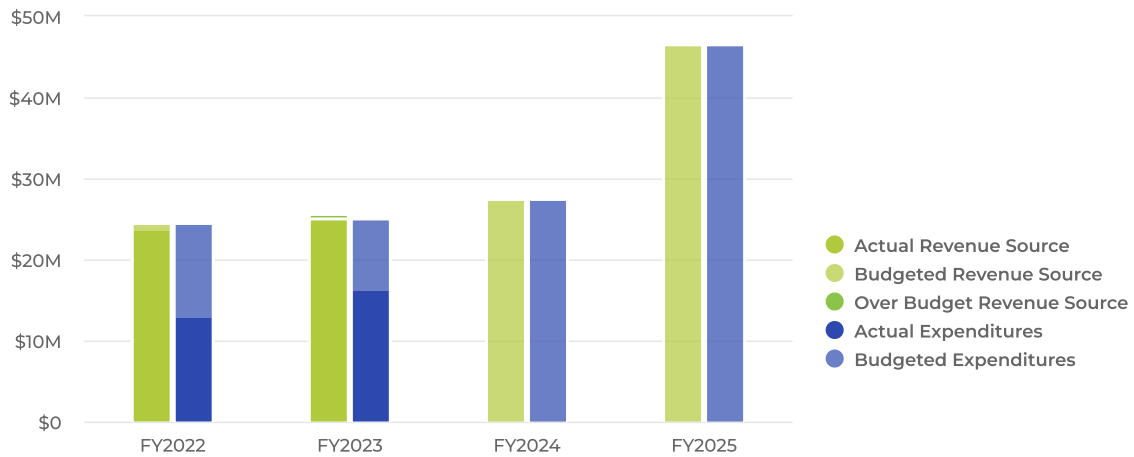


Water

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.

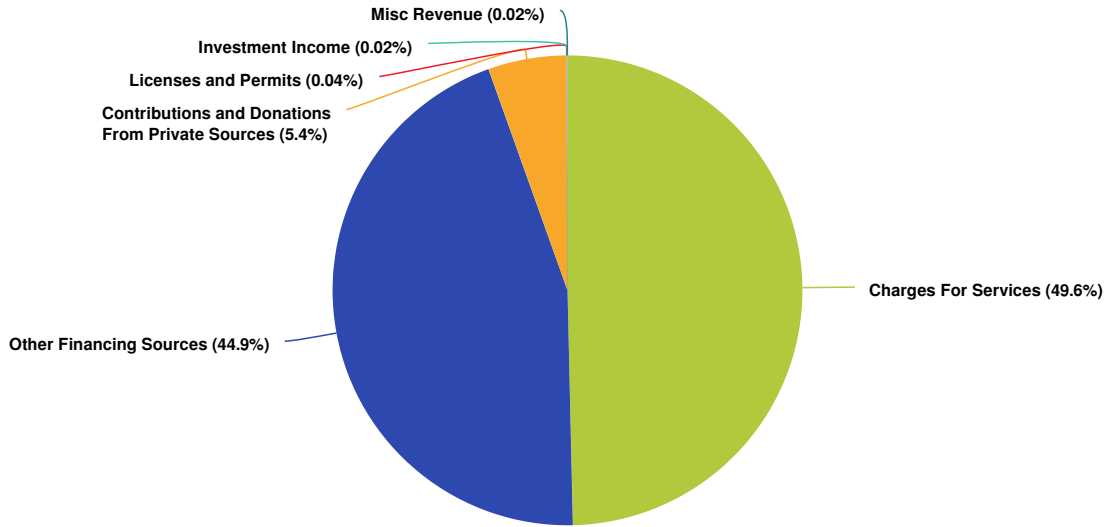
Summary

The City of Winder is projecting \$46.61M of revenue in FY2025, which represents a 69.4% increase over the prior year. Budgeted expenditures are projected to increase by 69.4% or \$19.09M to \$46.61M in FY2025.



Revenues by Source

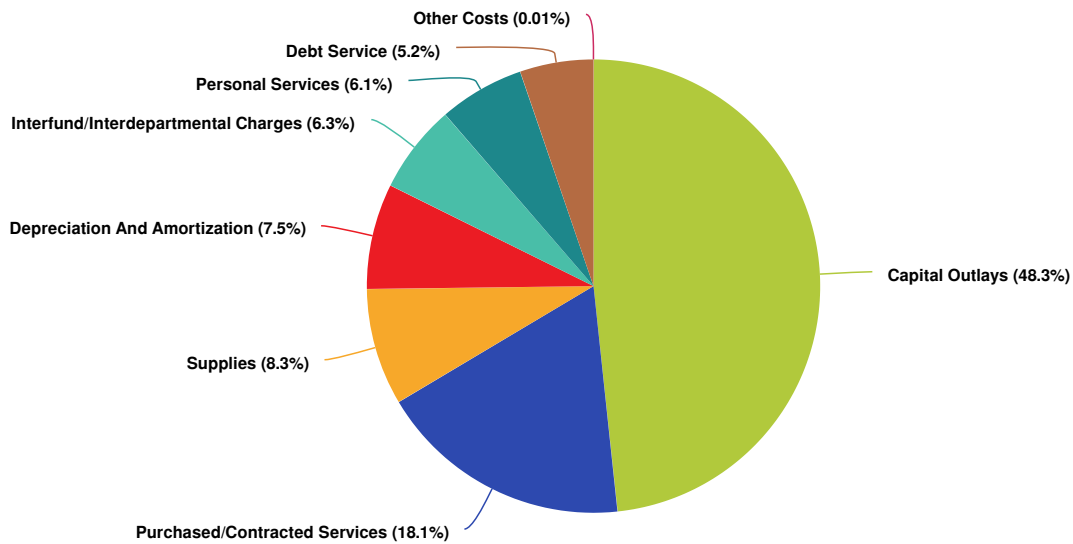
Projected 2025 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Licenses and Permits	\$12,750	\$18,950	\$17,143	\$20,000	-2.8%
Charges For Services	\$22,117,723	\$23,274,509	\$19,441,470	\$23,135,800	-0.9%
Investment Income	-\$170,202	\$18,445	\$8,330	\$8,000	-20%
Contributions and Donations From Private Sources	\$4,100,605	\$1,993,732	\$0	\$2,504,000	N/A
Misc Revenue	\$9,378	\$226,246	\$4,998	\$8,000	33.3%
Other Financing Sources	-\$2,195,077	\$170,355	\$3,427,504	\$20,935,348	405.2%
Total Revenue Source:	\$23,875,177	\$25,702,237	\$22,899,445	\$46,611,148	69.4%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personal Services	\$1,418,464	\$2,124,906	\$2,581,977	\$2,835,620	-8.5%
Purchased/Contracted Services	\$4,364,180	\$5,802,283	\$7,059,699	\$8,456,397	4.8%
Supplies	\$2,344,456	\$3,358,778	\$3,261,853	\$3,890,485	-0.6%
Capital Outlays	\$0	\$0	\$4,216,130	\$22,520,146	425.4%
Interfund/Interdepartmental Charges	\$1,097,500	\$1,519,300	\$1,868,669	\$2,956,500	31.8%
Depreciation And Amortization	\$3,439,095	\$3,486,699	\$2,882,180	\$3,505,000	1.3%
Other Costs	\$42,544	\$26,378	\$4,165	\$5,000	0%
Debt Service	\$368,049	\$154,398	\$2,034,186	\$2,442,000	0%
Total Expense Objects:	\$13,074,288	\$16,472,742	\$23,908,859	\$46,611,148	69.4%

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.

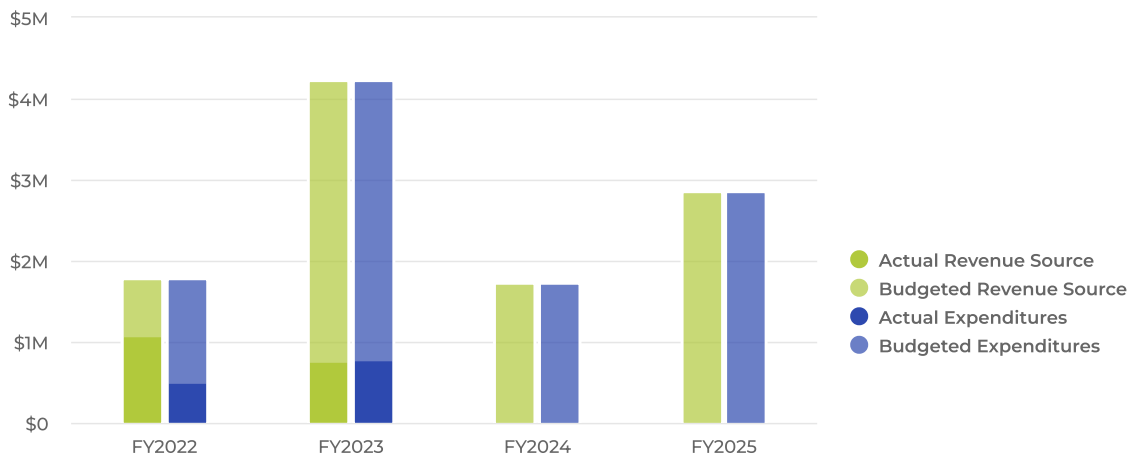
In 2003, the City of Winder responded to an environmental mandate from Georgia's Environmental Protection Division (EPD) to develop a comprehensive watershed and stormwater management program to protect the water quality of the state's waterways. This mandated program was necessary per the Watershed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

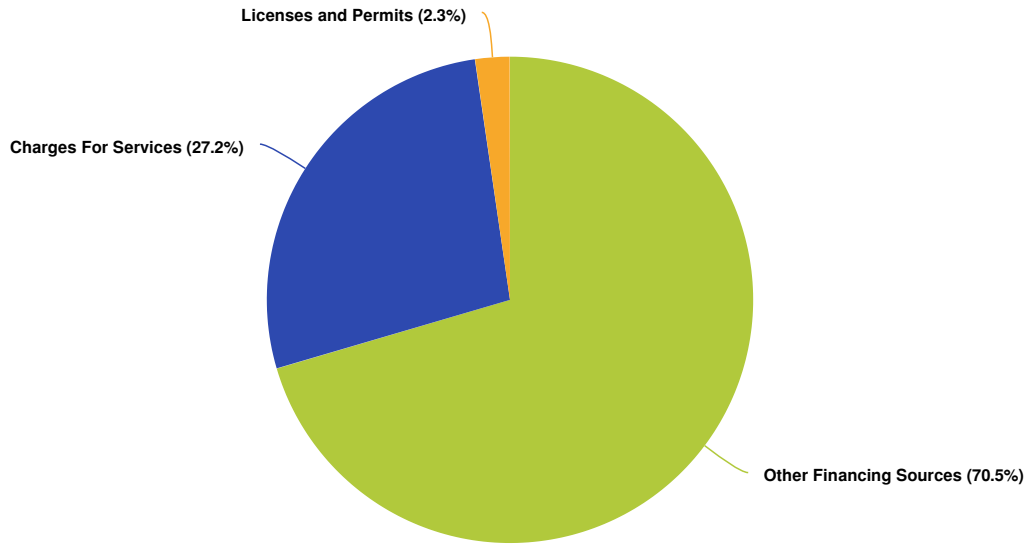
Summary

The City of Winder is projecting \$2.88M of revenue in FY2025, which represents a 65.2% increase over the prior year. Budgeted expenditures are projected to increase by 65.2% or \$1.14M to \$2.88M in FY2025.



Revenues by Source

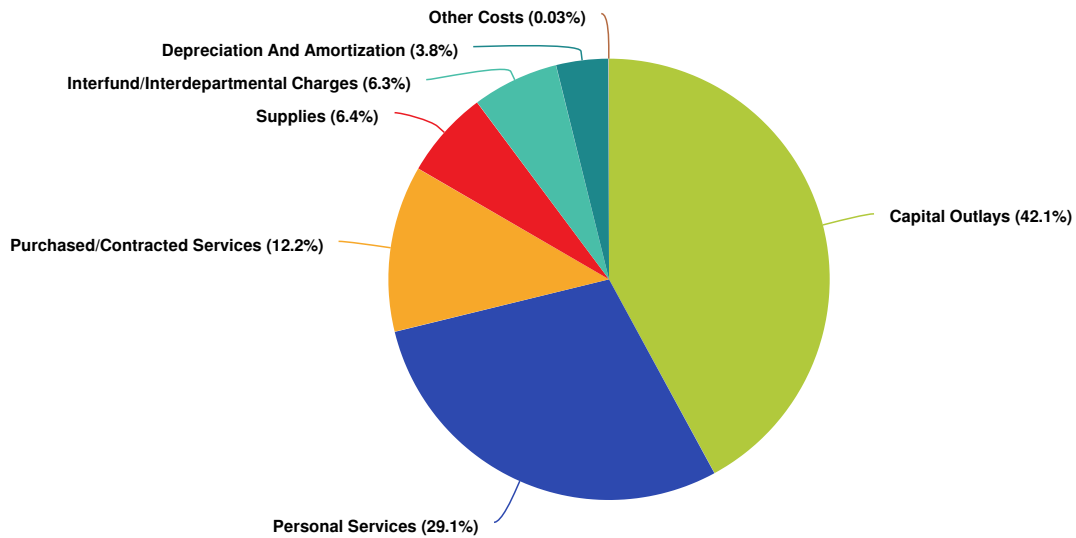
Projected 2025 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Licenses and Permits	\$32,560	\$37,048	\$138,695	\$66,000	-60.4%
Charges For Services	\$737,964	\$748,248	\$567,606	\$784,269	15.1%
Other Financing Sources	\$328,699	\$0	\$744,667	\$2,027,970	126.9%
Total Revenue Source:	\$1,099,223	\$785,296	\$1,450,968	\$2,878,239	65.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personal Services	\$199,838	\$304,681	\$482,014	\$837,938	44.8%
Purchased/Contracted Services	\$139,447	\$223,137	\$496,803	\$351,050	-41.1%
Supplies	\$33,171	\$86,690	\$119,794	\$184,810	28.5%
Capital Outlays	\$0	\$0	\$133,280	\$1,210,941	656.8%
Interfund/Interdepartmental Charges	\$44,100	\$74,300	\$124,950	\$182,500	21.7%
Depreciation And Amortization	\$105,292	\$109,575	\$91,630	\$110,000	0%
Other Costs	\$0	\$240	\$2,499	\$1,000	-66.7%
Total Expense Objects:	\$521,848	\$798,622	\$1,450,969	\$2,878,239	65.2%

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.

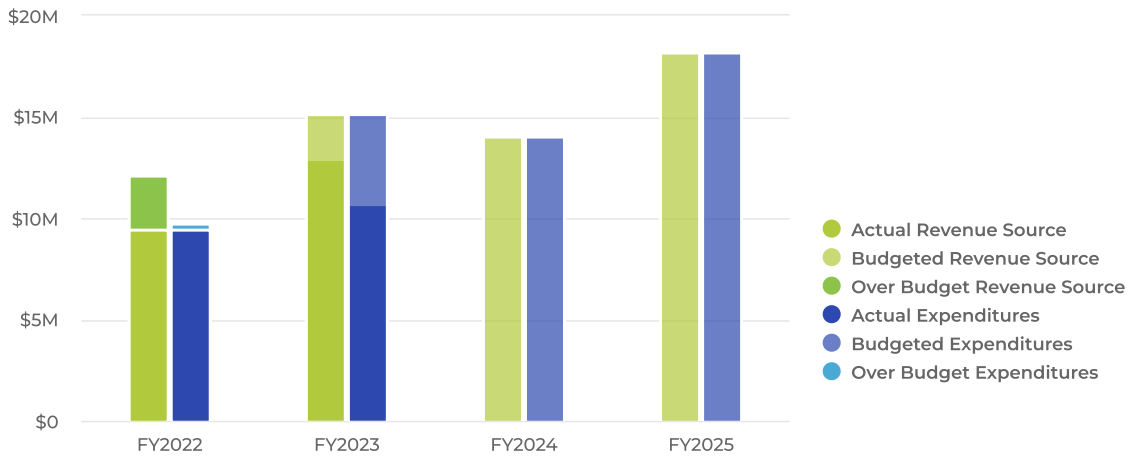


The Gas Fund records revenues and expenditures associated with operation and maintenance of the City's natural gas system. Revenues collected maintain the gas system operations, and distribution infrastructures.

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.

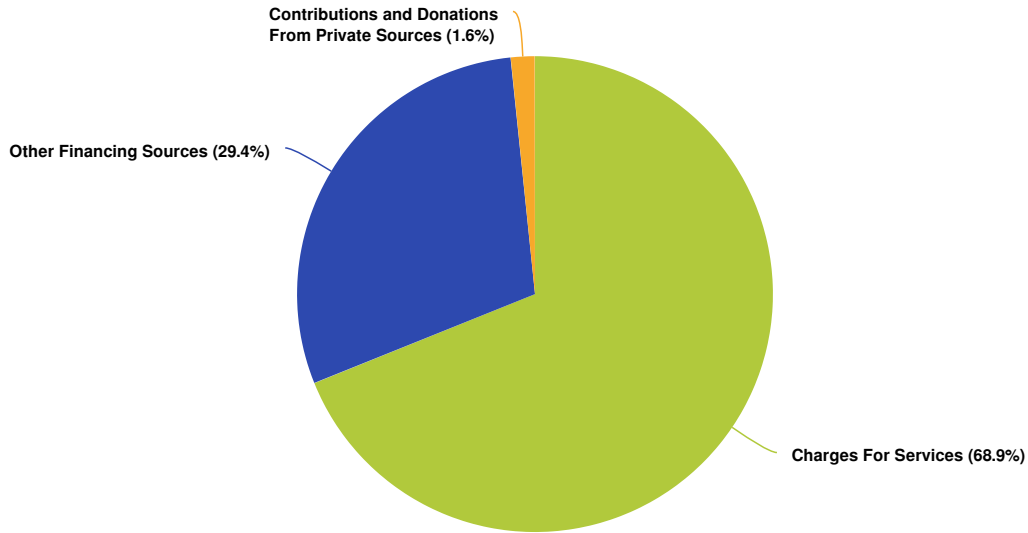
Summary

The City of Winder is projecting \$18.24M of revenue in FY2025, which represents a 29.8% increase over the prior year. Budgeted expenditures are projected to increase by 29.8% or \$4.19M to \$18.24M in FY2025.



Revenues by Source

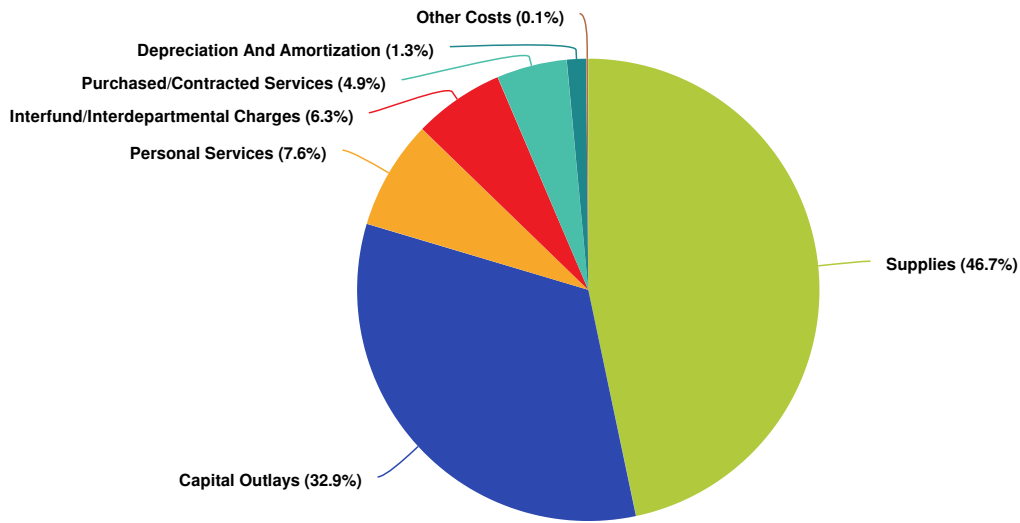
Projected 2025 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Licenses and Permits	\$633	\$0	\$833	\$0	-100%
Charges For Services	\$12,143,154	\$12,935,313	\$10,695,853	\$12,570,000	1%
Investment Income	\$18	\$280	\$4,165	\$0	-100%
Contributions and Donations From Private Sources	\$0	\$0	\$187,500	\$298,390	N/A
Misc Revenue	\$2,270	\$36,115	\$4,165	\$0	-100%
Other Financing Sources	\$0	\$0	\$809,628	\$5,371,094	236.3%
Total Revenue Source:	\$12,146,075	\$12,971,708	\$11,702,144	\$18,239,484	29.8%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personal Services	\$787,404	\$862,888	\$984,474	\$1,390,064	17.6%
Purchased/Contracted Services	\$484,315	\$561,506	\$766,735	\$899,150	-2.3%
Supplies	\$7,363,405	\$8,003,064	\$7,107,156	\$8,516,070	-0.2%
Capital Outlays	\$0	\$0	\$1,560,626	\$6,007,000	220.6%
Interfund/Interdepartmental Charges	\$785,400	\$988,000	\$999,683	\$1,156,900	-3.6%
Depreciation And Amortization	\$224,316	\$242,479	\$191,590	\$245,000	6.5%
Other Costs	\$113,079	\$101,597	\$91,880	\$25,300	-77.1%
Total Expense Objects:	\$9,757,920	\$10,759,534	\$11,702,144	\$18,239,484	29.8%



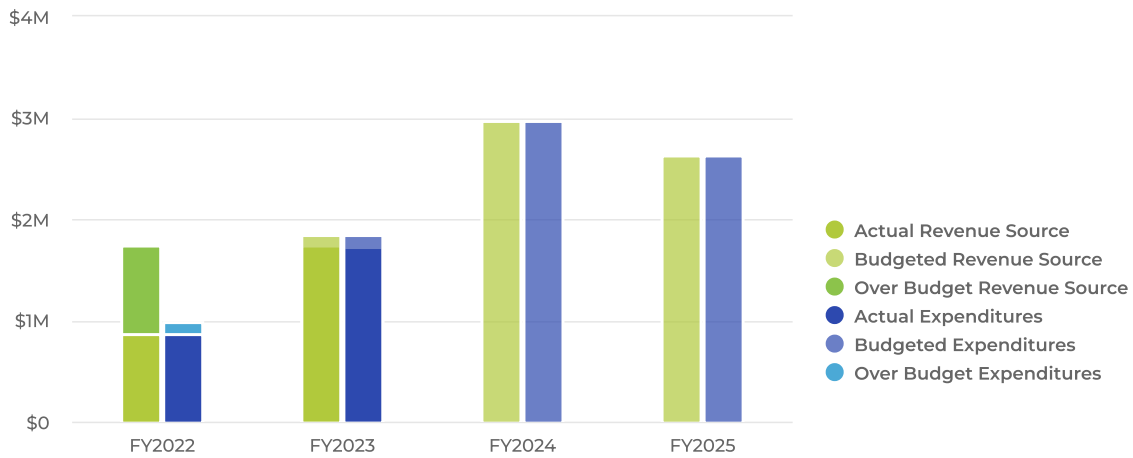
Solid Waste Management

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 \$2.63M of revenue in FY2025, which represents a 11.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 11.7% or \$349.82K to \$2.63M in FY2025.

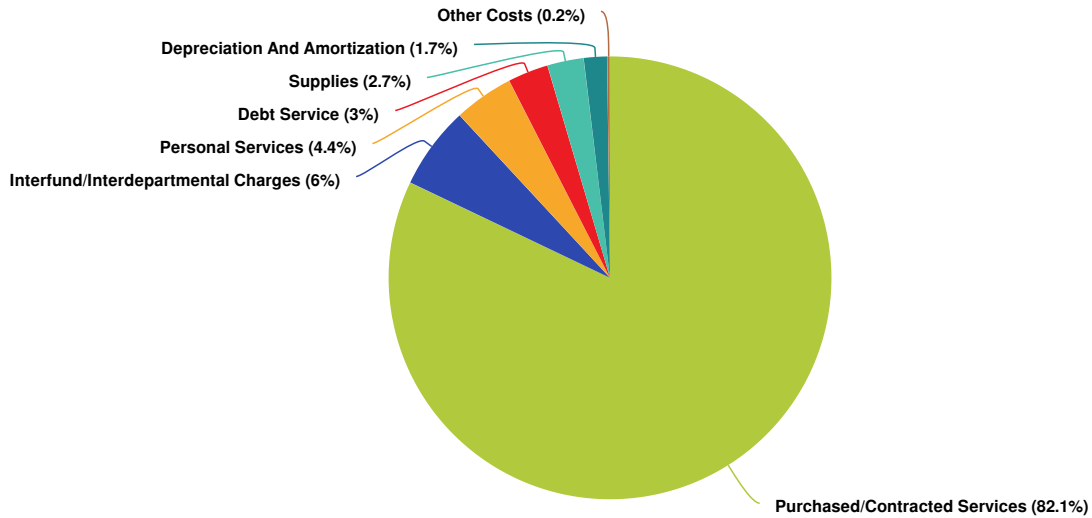


Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Charges For Services	\$1,742,628	\$2,241,596	\$1,988,847	\$2,950,629	33.5%
Other Financing Sources	\$0	-\$488,000	\$493,234	-\$320,761	-141.7%
Total Revenue Source:	\$1,742,628	\$1,753,596	\$2,482,081	\$2,629,868	-11.7%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personal Services	\$0	\$27,799	\$253,772	\$114,518	-62.4%
Purchased/Contracted Services	\$871,498	\$1,483,320	\$1,648,624	\$2,158,700	9.1%
Supplies	\$0	\$8,364	\$49,980	\$70,000	16.7%
Capital Outlays	\$0	\$0	\$206,168	\$0	-100%
Interfund/Interdepartmental Charges	\$85,200	\$160,800	\$217,746	\$158,900	-39.2%
Depreciation And Amortization	\$27,247	\$44,337	\$24,990	\$45,000	50%
Other Costs	\$2,203	\$3,965	\$0	\$5,000	N/A
Debt Service	\$5,565	\$9,983	\$80,801	\$77,750	-19.8%
Total Expense Objects:	\$991,713	\$1,738,568	\$2,482,081	\$2,629,868	-11.7%

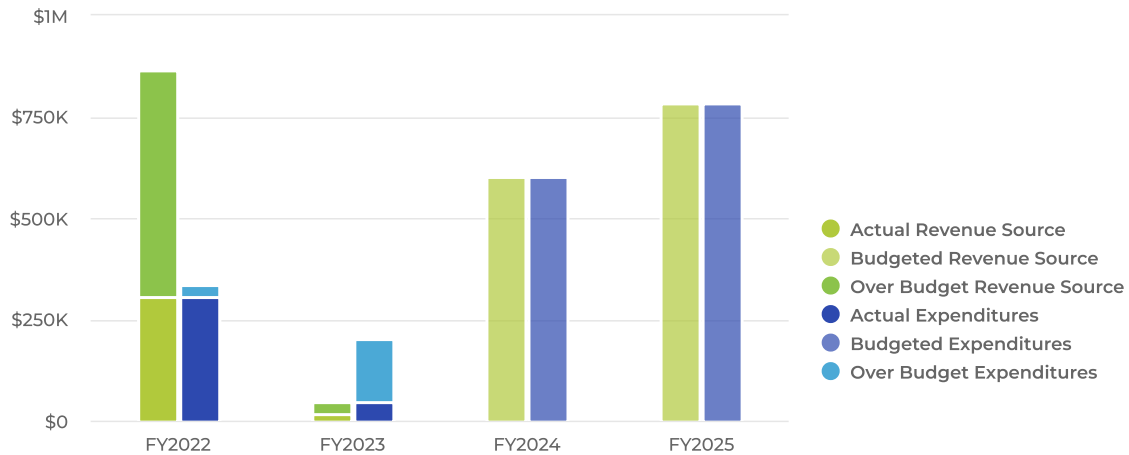


Special Facility

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 \$786.9K of revenue in FY2025, which represents a 30.2% increase over the prior year. Budgeted expenditures are projected to increase by 30.2% or \$182.5K to \$786.9K in FY2025.



Special Facility Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A
Revenues				
Misc Revenue	\$32,440	\$48,021	\$15,494	\$42,600
Other Financing Sources	\$832,666	\$0	\$470,471	\$744,300
Total Revenues:	\$865,106	\$48,021	\$485,965	\$786,900
Expenditures				
Personal Services	\$5,047	\$9,322	\$12,495	\$0
Purchased/Contracted Services	\$170,411	\$31,740	\$308,210	\$575,000
Supplies	\$726	\$34,722	\$110,373	\$50,000
Capital Outlays	\$0	\$0	\$42,500	\$0
Interfund/Interdepartmental Charges	\$28,500	\$19,200	\$47,398	\$49,900
Depreciation And Amortization	\$133,136	\$109,237	\$0	\$112,000
Total Expenditures:	\$337,819	\$204,222	\$520,975	\$786,900

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Total Revenues Less Expenditures:	\$527,287	-\$156,201	-\$35,010	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A

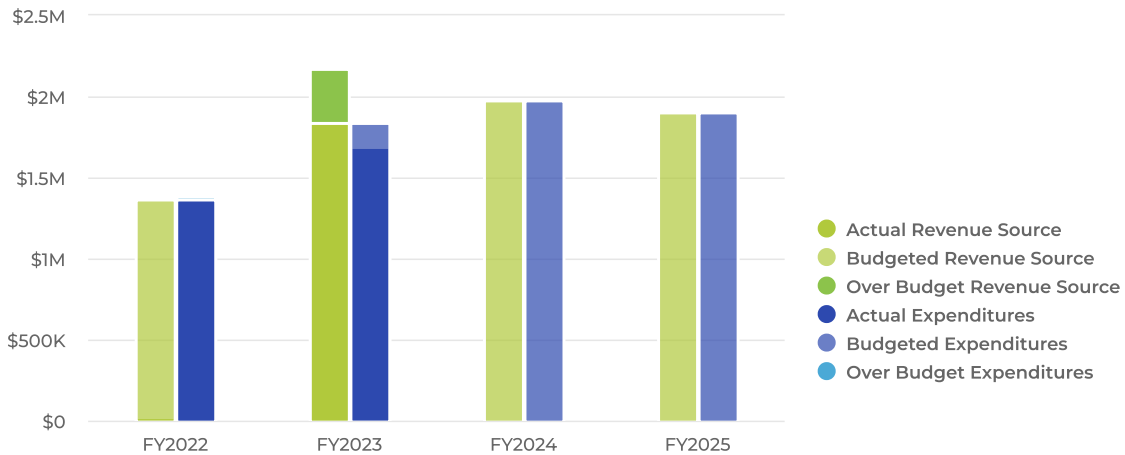


The Chimneys Golf Course Fund accounts for the operations and maintenance associated with managing the Chimneys Golf Course, which is located at 338 Monroe Highway, Winder, Georgia. The primary sources of revenues are golf memberships, greens fees, food, and merchandise sales.

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 \$1.91M of revenue in FY2025, which represents a 3.9% decrease over the prior year. Budgeted expenditures are projected to decrease by 3.9% or \$77.23K to \$1.91M in FY2025.



Golf Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A
Revenues				
Charges For Services	\$13,556	\$2,234,557	\$1,602,338	\$1,998,356
Misc Revenue	\$3,272	\$442	\$833	\$1,000
Other Financing Sources	\$9,915	-\$54,571	\$35,833	-\$90,482
Total Revenues:	\$26,743	\$2,180,428	\$1,639,004	\$1,908,874
Expenditures				
Personal Services	\$549,669	\$661,400	\$717,289	\$982,808
Purchased/Contracted Services	\$236,941	\$280,195	\$294,094	\$325,748
Supplies	\$409,626	\$468,625	\$338,664	\$387,016
Capital Outlays	\$0	\$0	\$114,135	\$83,502
Interfund/Interdepartmental Charges	\$117,300	\$157,300	\$151,106	\$129,800
Depreciation And Amortization	\$74,726	\$116,789	\$66,640	\$0

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Other Costs	\$25	\$100	\$0	\$0
Debt Service	\$0	\$5,760	\$8,330	\$0
Total Expenditures:	\$1,388,287	\$1,690,169	\$1,690,258	\$1,908,874
Total Revenues Less Expenditures:	-\$1,361,544	\$490,259	-\$51,254	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A

Summary

The City of Winder is projecting \$1.1M of revenue in FY2025, which represents a 2.4% decrease over the prior year. Budgeted expenditures are projected to decrease by 2.4% or \$26.74K to \$1.1M in FY2025.



Utility Service Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A
Revenues				
Charges For Services	\$672,511	\$1,225,372	\$934,709	\$1,095,361
Total Revenues:	\$672,511	\$1,225,372	\$934,709	\$1,095,361
Expenditures				
Personal Services	\$463,772	\$622,106	\$641,328	\$695,949
Purchased/Contracted Services	\$190,223	\$579,074	\$264,792	\$363,076
Supplies	\$17,749	\$34,709	\$27,755	\$32,336
Capital Outlays	\$0	-\$13,552	\$0	\$0
Depreciation And Amortization	\$767	\$3,536	\$833	\$4,000
Total Expenditures:	\$672,510	\$1,225,873	\$934,709	\$1,095,361
Total Revenues Less Expenditures:	\$1	-\$501	\$1	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A



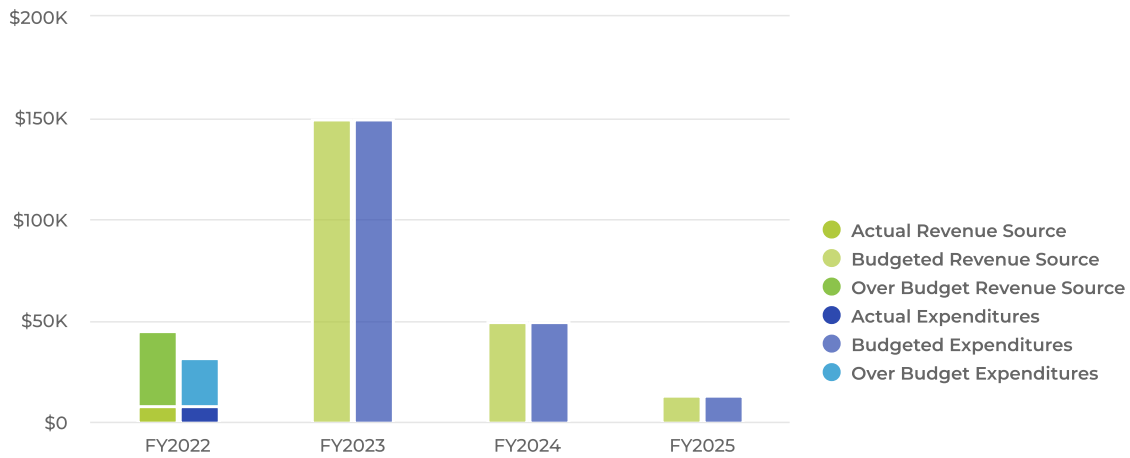
Component Units

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 \$13.5K of revenue in FY2025, which represents a 73% decrease over the prior year. Budgeted expenditures are projected to decrease by 73% or \$36.5K to \$13.5K in FY2025.



Component Units Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A
Revenues				
Intergovernmental Revenues	\$45,207	\$0	\$41,650	\$0
Other Financing Sources	\$0	\$0	\$0	\$13,500
Total Revenues:	\$45,207	\$0	\$41,650	\$13,500
Expenditures				
Purchased/Contracted Services	\$31,631	\$50	\$40,401	\$13,500
Supplies	\$0	\$0	\$1,250	\$0
Total Expenditures:	\$31,631	\$50	\$41,650	\$13,500
Total Revenues Less Expenditures:	\$13,576	-\$50	\$0	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A

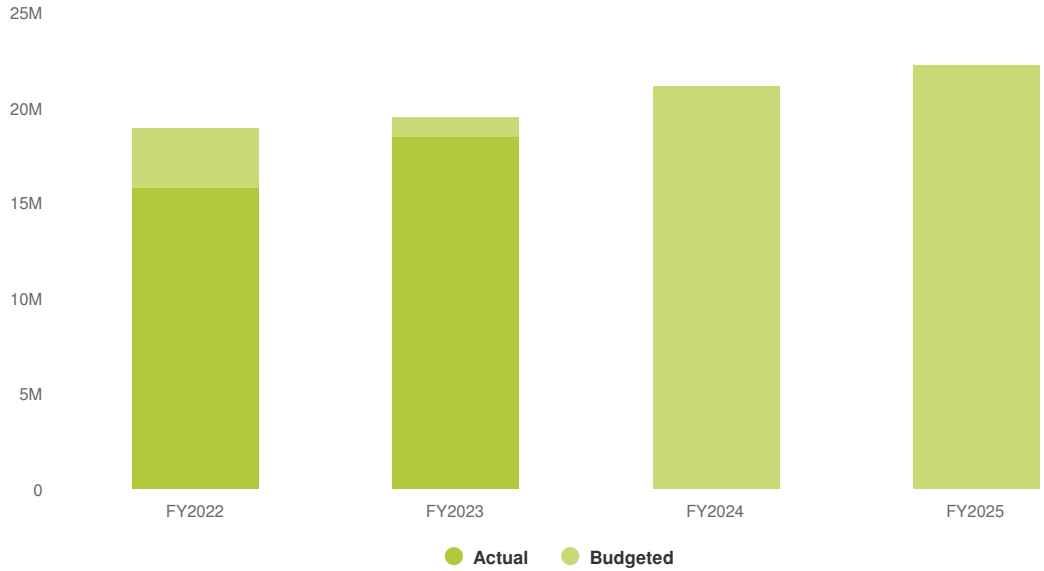
FUNDING SOURCES



General Fund Revenue Summary

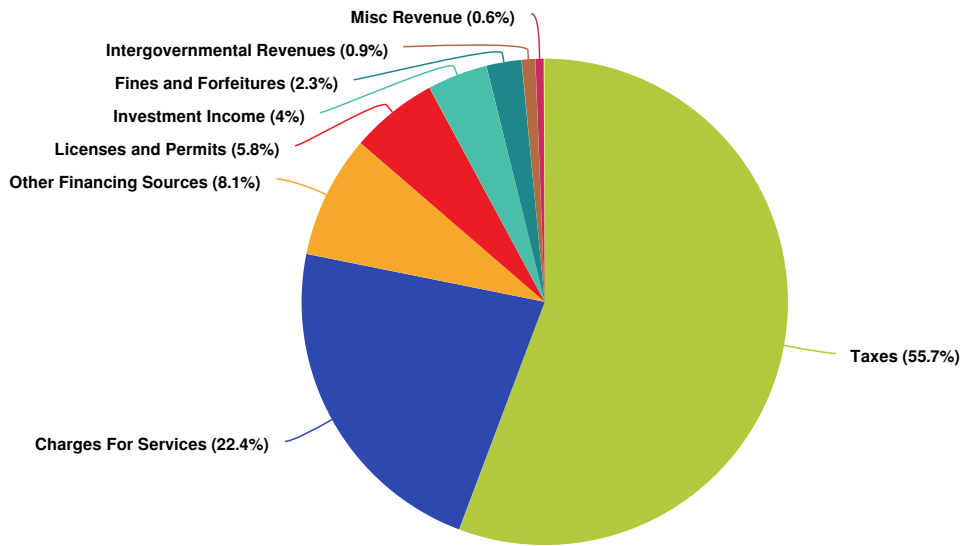
\$22,269,628 **\$1,116,516**
(5.28% vs. prior year)

General Fund Revenue Summary Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



General Fund Major Revenues (Top Ten)

Revenue Source	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2025 Budgeted
Real & Personal Property Taxes	\$ 2,810,521	\$ 3,805,189	\$ 4,009,004	\$ 4,145,000
Local Option Sales Tax	3,857,569	4,177,282	3,703,800	3,600,000
Insurance Premium Tax	1,192,023	1,542,572	1,625,000	1,700,000
Building Permits and Inspections	341,446	403,642	753,000	953,500
Franchise Taxes - Electric	740,765	800,830	820,000	925,000
Investment Income	50,356	880,446	1,100,000	890,000
Motor Vehicle TAVT	751,099	654,869	612,000	600,000
Alcoholic Beverage Excise Taxes	485,861	493,750	540,000	540,000
Fines & Forfeitures	229,778	406,822	295,500	522,000
Intangible Tax	448,978	423,030	360,000	360,000
Other General Fund Revenues*	2,767,355	4,385,157	5,561,595	6,219,924
TOTAL**	\$ 13,675,751	\$ 17,973,590	\$ 19,379,899	\$ 20,455,424

*Includes Indirect Cost Allocations

**Excludes Transfers



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 20.3% of total general fund revenues.

The revenue projection FY25 represents an increase of 3.4% over the FY24 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY25. The City projects growth in FY25 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 17.6% of total general fund revenues. The City receives 20.8% of the one percent sales and use tax collected in Barrow County. The revenue projection FY25 represents a decrease of -2.8% from the FY24 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY25. The City has taken a conservative approach to budgeting this funding source as economic outlooks indicate slowing sales tax revenues.

Insurance Premium Tax

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

The current rates are 1% on gross direct premiums for life, accident, and sickness policies, and 2.5% on gross premiums of all other types of insurance. The taxes are distributed from the state to local governments based on current census data. Official census data is updated every ten years. Unless the State changes the tax system, this tax will remain flat until the next official census, only changing slightly due to growth in the industry.

This category represents 8.3% of total general fund revenues. The revenue projection FY25 represents a growth of 4.6% over the FY24 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY25.

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 4.7% of total general fund revenue. The revenue projection FY25 represents an increase of 26.6% over the FY24 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY25. The City projects growth in FY25 related to new developments in the City.

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 4.5% of total general fund revenues. The current electric franchise fee rate is 4% of total electricity sales receipts. The revenue projection FY25 represents an increase of 12.8% over the FY24 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY25.



Investment Income

Interest revenues are the compensation for the use of a financial resource over a period of time. The City implemented an investment strategy which significantly increased this funding source. This category represents 4.4% of total general fund revenues and a decrease of -19.1% due to anticipated reductions in rates by the Federal Reserve.

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 2.9% of total general fund revenues. The revenue projection FY25 represents a decrease of -2% from the FY24 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY25. The City projects additional revenues as taxpayers move away from the "birthday" tax and more new vehicles are purchased providing TAVT revenue.

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 2.6% of total general fund revenues. Fees applicable are established by resolution of Mayor and City Council. The revenue projection FY25 is based on a review of historical actuals and projected total receipts for FY25.

Fines & Forfeitures

Revenues in this category consist of fines and forfeitures imposed by the City's Police Department. This category represents 2.6% of total general fund revenues. The revenue projection FY25 represents an increase of 76.6% over the FY24 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY25. This funding source also includes a new revenue stream associated with opioid settlements received nationwide.

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 1.8% of total general fund revenue. The revenue projection FY25 represents a steady budget from the FY24 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY25.

DEPARTMENTS



Legislative (General Fund)

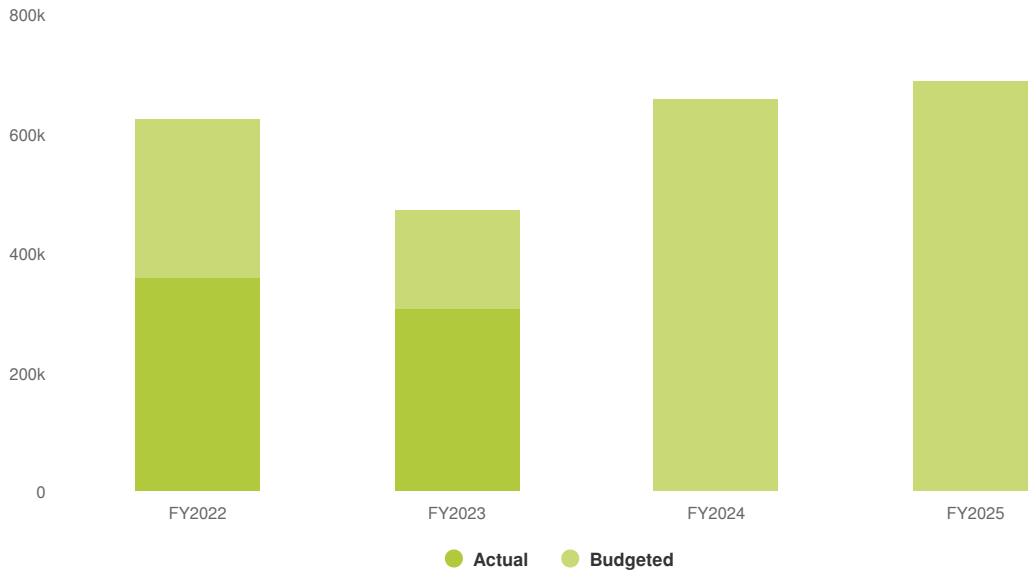
Statement of Purpose

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

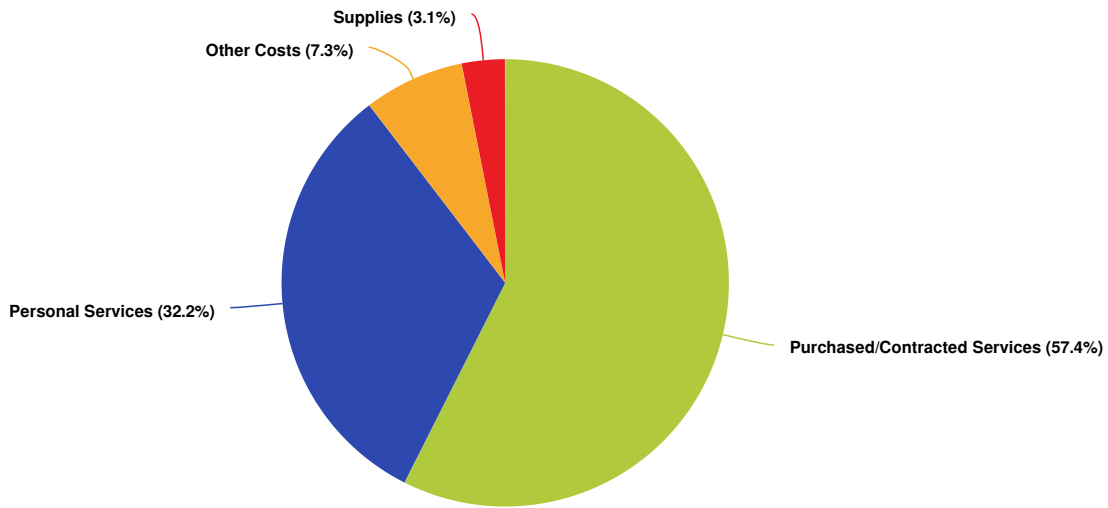
\$688,836 **\$29,083**
(4.41% vs. prior year)

General Fund - Legislative Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personal Services					
Salaries and Wages					
REGULAR SALARIES	\$57,250	\$62,875	\$47,481	\$57,000	0%
Total Salaries and Wages:	\$57,250	\$62,875	\$47,481	\$57,000	0%
Benefits					
GROUP INSURANCE	\$68,720	\$66,207	\$67,212	\$94,116	16.6%
SOCIAL SECURITY (FICA)	\$3,443	\$4,073	\$2,944	\$3,534	0%
MEDICARE	\$805	\$801	\$689	\$827	0%
RETIREMENT CONTRIBUTION	\$0	\$83,210	\$3,499	\$62,015	1,376.5%
WORKERS COMPENSATION	\$0	\$2,215	\$2,749	\$2,500	-24.2%
OTHER EMPLOYEE BENEFITS	\$90,670	\$4,186	\$30,409	\$1,750	-95.2%
Total Benefits:	\$163,638	\$160,692	\$107,501	\$164,742	27.7%
Total Personal Services:	\$220,888	\$223,567	\$154,982	\$221,742	19.2%
Purchased/Contracted Services					
Purchased Professional Services					
PROFESSIONAL	\$135	\$350	\$249,900	\$300,000	0%
TECHNICAL	\$19,721	\$708	\$6,081	\$3,500	-52.1%
Total Purchased Professional Services:	\$19,856	\$1,058	\$255,981	\$303,500	-1.2%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Other					
INS, OTHER THAN EMP BENEFIT	\$0	\$0	\$0	\$55,100	N/A
COMMUNICATIONS	\$4,400	\$2,965	\$6,248	\$4,000	-46.7%
ADVERTISING	\$0	\$0	\$417	\$500	0%
PRINTING & BINDING	\$0	\$0	\$417	\$500	0%
TRAVEL	\$11,914	\$8,853	\$9,996	\$12,000	0%
DUES & FEES	\$2,153	\$9,791	\$5,831	\$10,000	42.9%
EDUCATION & TRAINING	\$4,565	\$6,350	\$8,330	\$10,000	0%
Total Other:	\$23,032	\$27,959	\$31,238	\$92,100	145.6%
Total Purchased/Contracted Services:	\$42,888	\$29,017	\$287,218	\$395,600	14.7%
Supplies					
GENERAL SUPPLIES	\$1,260	\$413	\$2,083	\$1,500	-40%
FOOD & MEALS	\$7,736	\$4,428	\$5,331	\$5,994	-6.3%
BOOKS & PUBLICATIONS	\$13	\$0	\$0	\$0	0%
SMALL TOOLS & EQUIPMENT	\$0	\$0	\$1,666	\$9,000	350%
TECHNOLOGY EQUIPMENT	\$2,162	\$0	\$6,664	\$3,000	-62.5%
UNIFORMS	\$44	\$362	\$4,165	\$2,000	-60%
Total Supplies:	\$11,215	\$5,203	\$19,909	\$21,494	-10.1%
Other Costs					
Payments to Other Agencies					
PUBLIC RELATIONS	\$0	\$0	\$4,165	\$0	-100%
CONTRIBUTIONS TO DDA	\$45,207	\$0	\$41,650	\$0	-100%
CONTRIBUTIONS TO FORT YARGO	\$40,000	\$50,000	\$41,650	\$50,000	0%
Total Payments to Other Agencies:	\$85,207	\$50,000	\$87,465	\$50,000	-52.4%
Total Other Costs:	\$85,207	\$50,000	\$87,465	\$50,000	-52.4%
Total Expense Objects:	\$360,198	\$307,786	\$549,574	\$688,836	4.4%

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:	FY22	FY23	FY24	Forecasted FY25
Regular Meetings	12	9	9	9
Called Meetings	12	5	5	5
Work Sessions	20	12	12	12
Public Hearings (Including Land Use*)	138	114	114	114
Executive Sessions	13	9	9	9
Council Work Retreat	1 retreat - 3 days	1 retreat - 3 days	1 retreat - 3 days	1 retreat - 3 days

*started December 2020

General Administration (General Fund)

The Mission of the city Clerk's Office is to manage and preserve the office records of the City; to assist the public in accessing documents and information; to support the needs and requirements of the City Council; and to provide these services in a manner that is high quality, efficient, fair and courteous.

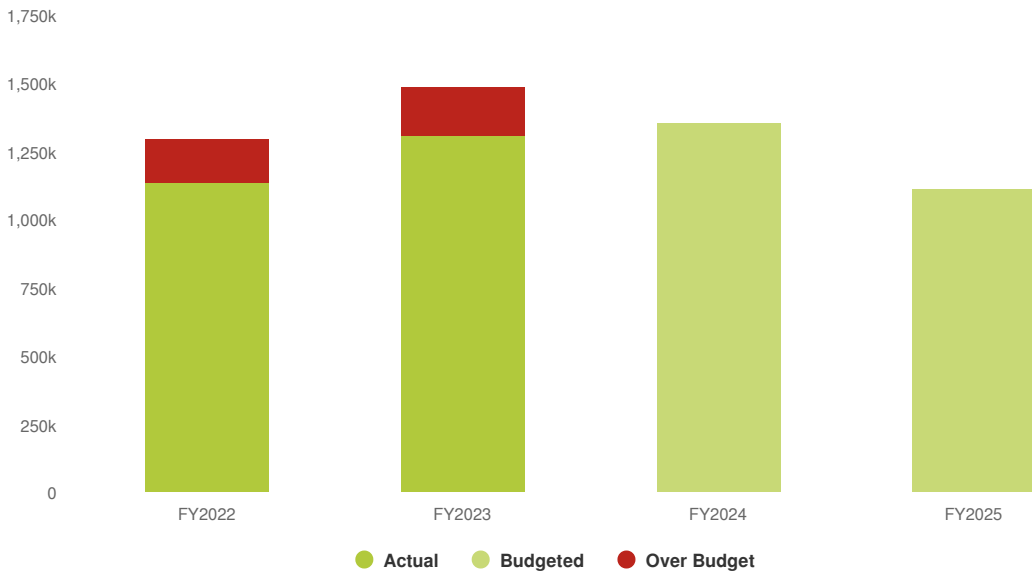
Statement of Purpose

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

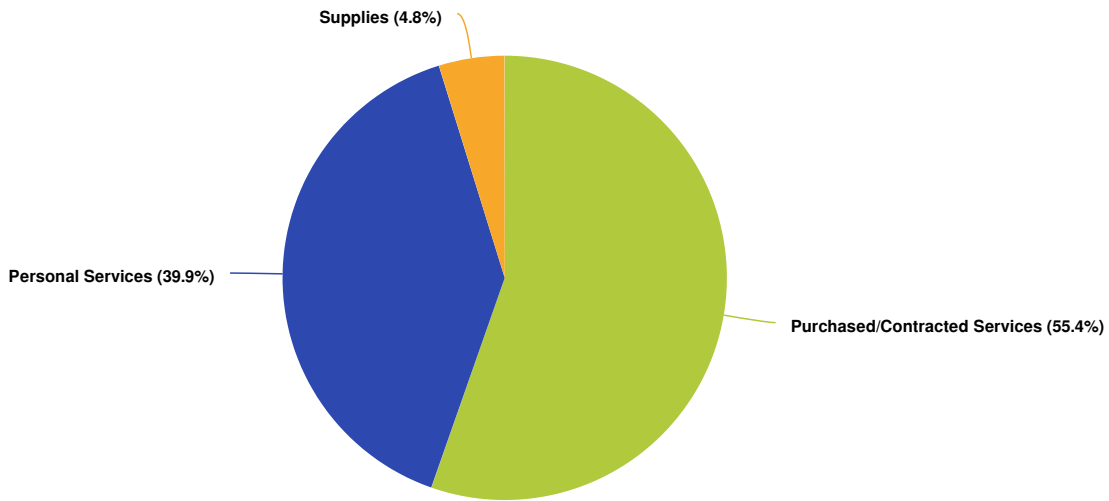
\$1,117,845 **-\$239,383**
(-17.64% vs. prior year)

General Fund - Administration Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personal Services					
Salaries and Wages					
REGULAR SALARIES	\$288,290	\$275,519	\$229,286	\$307,062	11.6%
OVERTIME	\$765	\$2,160	\$1,254	\$2,000	32.9%
VACATION	\$9,317	\$9,442	\$0	\$0	0%
HOLIDAY	\$10,705	\$11,629	\$0	\$0	0%
Total Salaries and Wages:	\$309,077	\$298,750	\$230,539	\$309,062	11.7%
Benefits					
GROUP INSURANCE	\$44,220	\$39,493	\$34,213	\$78,973	92.3%
INSURANCE OVER/SHORT	-\$799	\$0	\$0	\$0	0%
SOCIAL SECURITY (FICA)	\$18,519	\$21,662	\$14,605	\$19,412	10.7%
MEDICARE	\$4,331	\$4,346	\$3,416	\$4,541	10.7%
RETIREMENT CONTRIBUTION	\$0	\$6,298	\$15,104	\$20,549	13.3%
WORKERS' COMPENSATION	\$0	\$947	\$417	\$1,000	100%
OTHER EMPLOYEE BENEFITS	\$17,752	\$2,620	\$5,873	\$11,933	69.2%
Total Benefits:	\$84,023	\$75,365	\$73,628	\$136,408	54.3%
Total Personal Services:	\$393,100	\$374,115	\$304,167	\$445,470	22%
Purchased/Contracted Services					
Purchased Professional Services					

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
PROFESSIONAL	\$197,089	\$359,191	\$83,300	\$114,000	14%
MANAGEMENT CONSULTING	\$150	\$0	\$2,499	\$0	-100%
TECHNICAL	\$26,602	\$24,391	\$5,415	\$51,400	690.8%
Total Purchased Professional Services:	\$223,841	\$383,582	\$91,214	\$165,400	51.1%
Property Services					
CLEANING SERVICES	\$1,497	\$1,845	\$0	\$0	0%
GENERAL REPAIRS & MAINTENANCE	\$0	\$450	\$0	\$0	0%
BUILDING MAINTENANCE	\$55,738	\$1,744	\$0	\$0	0%
VEHICLE REPAIRS & MAINTENANCE	\$0	\$15	\$0	\$0	0%
EQUIPMENT REPAIRS & MAINTENANCE	\$0	\$990	\$417	\$500	0%
RENTAL OF LAND & BUILDINGS	\$0	\$1,000	\$0	\$1,000	N/A
RENTAL OF EQUIPMENT	\$5,309	\$2,780	\$4,582	\$2,400	-56.4%
Total Property Services:	\$62,544	\$8,824	\$4,998	\$3,900	-35%
Other					
INS, OTHER THAN EMP BENEFIT	\$440,702	\$538,704	\$580,835	\$379,200	-45.6%
COMMUNICATIONS	\$93,336	\$72,538	\$72,304	\$20,150	-76.8%
ADVERTISING	\$275	\$11,561	\$1,666	\$1,000	-50%
PRINTING & BINDING	\$0	\$1,248	\$833	\$1,000	0%
TRAVEL	\$6,865	\$7,317	\$7,497	\$9,000	0%
DUES & FEES	\$43,916	\$47,099	\$16,743	\$24,200	20.4%
EDUCATION & TRAINING	\$12,933	\$7,463	\$12,495	\$15,000	0%
LICENSES & FEES	\$300	\$28	\$0	\$0	0%
Total Other:	\$598,326	\$685,957	\$692,374	\$449,550	-45.9%
Total Purchased/Contracted Services:	\$884,711	\$1,078,364	\$788,585	\$618,850	-34.6%
Supplies					
GENERAL SUPPLIES	\$4,342	\$20,351	\$11,495	\$24,000	73.9%
GASOLINE	\$76	\$65	\$250	\$300	0%
FOOD & MEALS	\$7,349	\$8,823	\$12,745	\$15,000	-2%
BOOKS & PUBLICATIONS	\$6	\$1,151	\$1,666	\$2,000	0%
SMALL TOOLS & EQUIPMENT	\$0	\$65	\$2,249	\$4,000	48.1%
TECHNOLOGY EQUIPMENT	\$7,739	\$9,571	\$6,664	\$7,850	-1.9%
UNIFORMS	\$0	\$12	\$666	\$375	-53.1%
Total Supplies:	\$19,513	\$40,038	\$35,736	\$53,525	24.8%
Other Costs					
Payments to Other Agencies					
PUBLIC RELATIONS	\$50	\$0	\$2,083	\$0	-100%
Total Payments to Other Agencies:	\$50	\$0	\$2,083	\$0	-100%

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Other Costs:	\$50	\$0	\$2,083	\$0	-100%
Debt Service					
Interest					
INTEREST	\$0	\$0	\$0	\$0	0%
Total Interest:	\$0	\$0	\$0	\$0	0%
Total Debt Service:	\$0	\$0	\$0	\$0	0%
Total Expense Objects:	\$1,297,374	\$1,492,516	\$1,130,571	\$1,117,845	-17.6%

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:	FY22	FY23	YTD FY24	FY25 Forecasted
Council Meetings (Called, Work Sessions, Regular Meetings)	44	35	35	35
Council Agendas Prepared	44	28	29	29
Minutes prepared (within 2-business days)	44	28	29	29
Executive Session Minutes prepared	13	9	12	12
Open Records requests processed (JustFOIA)	309	264	234	234
Open Records requests processed (for Utility Balances)	618	345	206	206
Open Records requests processed (direct emails)			11	11
Ordinances Adopted and sent to Municode	7	7	2	2
Resolutions Adopted	29	20	11	11

Finance (General Fund)

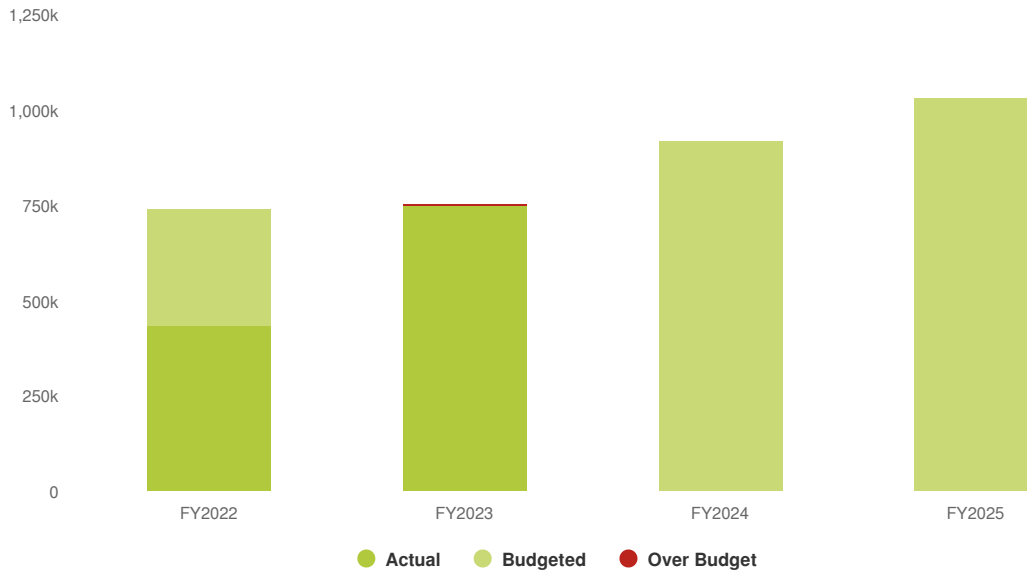
Statement of Purpose

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

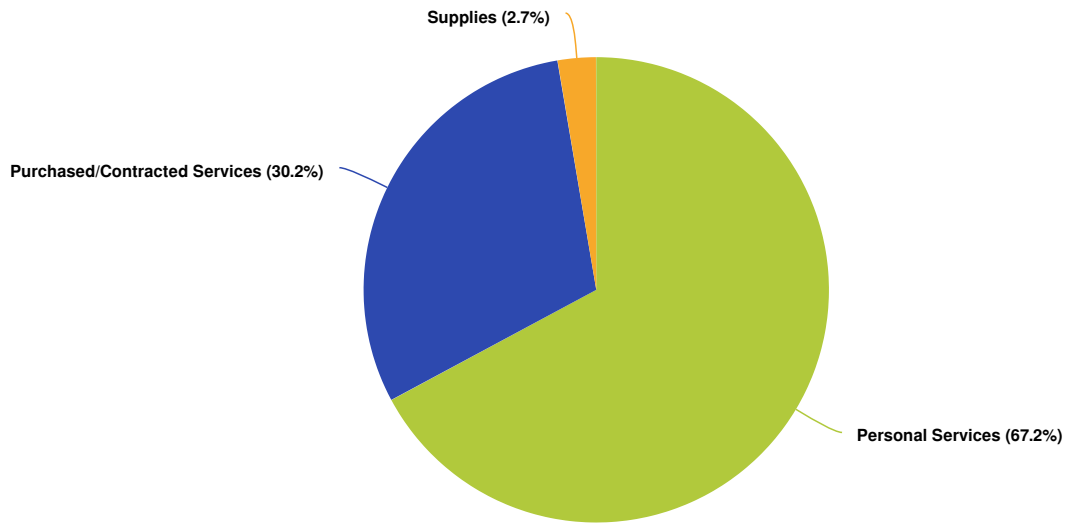
\$1,033,612 **\$115,686**
(12.60% vs. prior year)

General Fund - Finance Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personal Services					
Salaries and Wages					
REGULAR SALARIES	\$136,619	\$231,603	\$290,329	\$455,396	30.7%
OVERTIME	\$0	\$3,645	\$5,913	\$7,000	-1.4%
VACATION	\$5,076	\$11,264	\$0	\$0	0%
HOLIDAY	\$5,119	\$8,716	\$0	\$0	0%
Total Salaries and Wages:	\$146,814	\$255,227	\$296,241	\$462,396	30%
Benefits					
GROUP INSURANCE	\$25,869	\$33,044	\$87,617	\$162,731	54.7%
SOCIAL SECURITY (FICA)	\$8,736	\$17,850	\$18,369	\$28,237	28%
MEDICARE	\$2,043	\$3,412	\$4,298	\$6,605	28%
RETIREMENT CONTRIBUTION	\$0	\$9,326	\$18,903	\$29,259	28.9%
WORKERS' COMPENSATION	\$0	\$1,266	\$0	\$1,500	N/A
OTHER EMPLOYEE BENEFITS	\$13,314	\$3,493	\$1,313	\$3,500	122.1%
Total Benefits:	\$49,962	\$68,391	\$130,501	\$231,832	48%
Total Personal Services:	\$196,776	\$323,618	\$426,742	\$694,228	35.5%
Purchased/Contracted Services					
Purchased Professional Services					
PROFESSIONAL	\$116,023	\$357,909	\$208,250	\$98,000	-60.8%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
TECHNICAL	\$5,500	\$21,309	\$95,803	\$138,600	50.7%
Total Purchased Professional Services:	\$121,523	\$379,218	\$304,053	\$236,600	-30.8%
Property Services					
CLEANING SERVICES	\$127	\$0	\$300	\$360	0%
RENTAL OF EQUIPMENT	\$2,881	\$2,530	\$2,249	\$2,700	0%
Total Property Services:	\$3,008	\$2,530	\$2,549	\$3,060	0%
Other					
COMMUNICATIONS	\$2,864	\$2,084	\$5,514	\$3,420	-48.3%
ADVERTISING	\$675	\$8,832	\$791	\$1,100	15.8%
PRINTING & BINDING	\$0	\$0	\$12,495	\$9,000	-40%
TRAVEL	\$5,765	\$1,190	\$1,666	\$2,400	20%
DUES & FEES	\$95,672	\$8,127	\$3,332	\$39,280	882%
EDUCATION & TRAINING	\$735	\$2,550	\$11,912	\$16,950	18.5%
Total Other:	\$105,711	\$22,782	\$35,711	\$72,150	68.3%
Total Purchased/Contracted Services:	\$230,242	\$404,530	\$342,312	\$311,810	-19.6%
Supplies					
GENERAL SUPPLIES	\$5,800	\$8,703	\$5,831	\$17,029	143.3%
FOOD & MEALS	\$48	\$208	\$1,666	\$3,420	71%
BOOKS & PUBLICATIONS	\$0	\$0	\$167	\$250	25%
SMALL TOOLS & EQUIPMENT	\$0	\$717	\$1,666	\$3,000	50%
TECHNOLOGY EQUIPMENT	\$4,655	\$18,167	\$4,582	\$3,000	-45.5%
UNIFORMS	\$0	\$424	\$833	\$875	-12.5%
Total Supplies:	\$10,503	\$28,219	\$14,744	\$27,574	55.8%
Total Expense Objects:	\$437,522	\$756,367	\$783,799	\$1,033,612	12.6%

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	FY 2022	FY 2023	YTD 2024	FY25 Forecasted
Percentage of accounts payable transactions processed <=30 calendar days	86%	85.15%	86.02%	86.02%
Number of accounts payable checks issued	3323	3342	2298	2298
GFOA Certificate of Achievement for Excellence in Financial Reporting	No		No	No
GFOA Distinguished Budget Award	No	Yes	Yes	Yes
GFOA Outstanding Achievement in Popular Annual Financial Reporting	N/A	No	N/A	N/A
Number of fixed assets maintained	2588	2651	2669	2669
ClearGov average users per month	19.33	12.25	4	4
Published financial information no later than 180 days after fiscal year end as required by law	No	Yes	N/A	N/A
Number of 1099s issued	58	83	98	98
Number of W-2s issued	226	231	273	273
Percent of monthly bank reconciliations completed within 30 days of month end	92.86%	78.05%	71.10%	71.10%

Technology Services (General Fund)

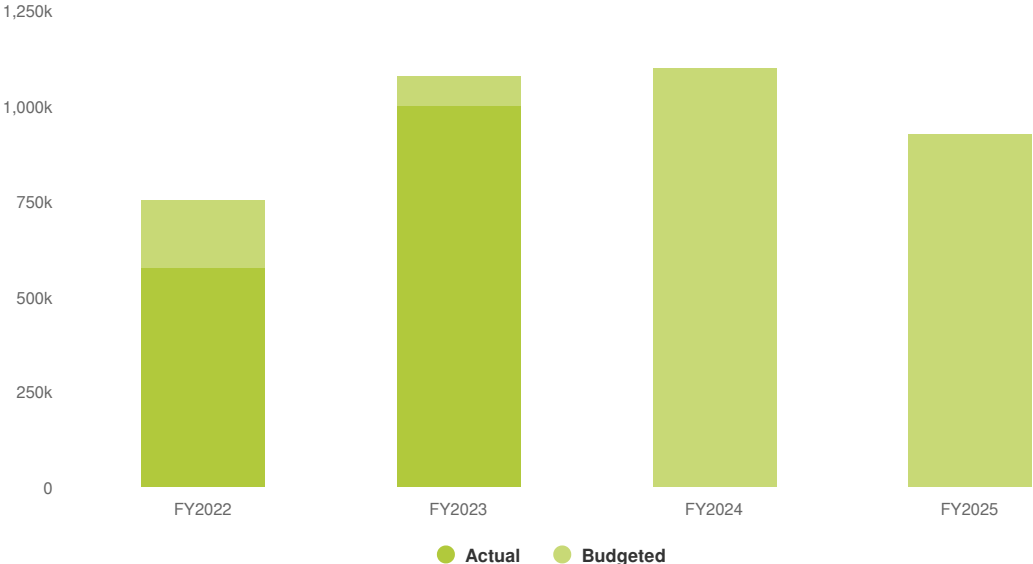
Statement of Purpose

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

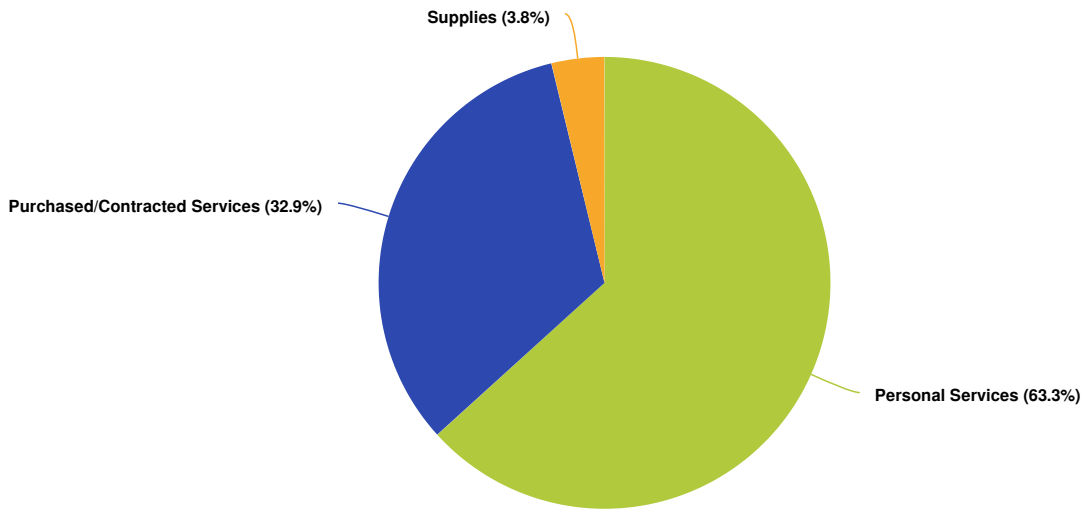
\$928,392 **-\$172,347**
(-15.66% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personal Services					
Salaries and Wages					
REGULAR SALARIES	\$181,216	\$347,711	\$219,370	\$417,474	-7%
OVERTIME	\$790	\$3,394	\$15,141	\$10,000	-45%
VACATION	\$451	\$13,755	\$0	\$0	0%
HOLIDAY	\$6,794	\$14,425	\$0	\$0	0%
Total Salaries and Wages:	\$189,251	\$379,285	\$234,510	\$427,474	-8.5%
Benefits					
GROUP INSURANCE	\$33,915	\$63,327	\$103,243	\$100,141	-19.2%
SOCIAL SECURITY (FICA)	\$10,842	\$23,728	\$24,120	\$25,887	-10.6%
MEDICARE	\$2,536	\$5,212	\$5,644	\$6,056	-10.6%
RETIREMENT CONTRIBUTION	\$0	\$13,020	\$26,637	\$25,051	-21.7%
WORKERS' COMPENSATION	\$0	\$1,582	\$0	\$1,000	N/A
OTHER EMPLOYEE BENEFITS	\$30,280	\$3,493	\$8,532	\$1,850	-81.9%
Total Benefits:	\$77,572	\$110,361	\$168,175	\$159,985	-20.8%
Total Personal Services:	\$266,823	\$489,646	\$402,685	\$587,459	-12.2%
Purchased/Contracted Services					
Purchased Professional Services					
PROFESSIONAL	\$49,920	\$45,865	\$74,970	\$53,500	-40.6%

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
TECHNICAL	\$192,090	\$315,348	\$152,189	\$168,588	-7.7%
Total Purchased Professional Services:	\$242,010	\$361,212	\$227,159	\$222,088	-18.6%
Property Services					
GENERAL REPAIRS & MAINTENANCE	\$9,215	\$68	\$1,000	\$0	-100%
VEHICLE REPAIRS & MAINTENANCE	\$1,355	\$394	\$2,499	\$3,000	0%
EQUIPMENT REPAIRS & MAINTENANCE	\$122	\$130	\$833	\$1,000	0%
RENTAL OF EQUIPMENT	\$0	\$0	\$19,992	\$26,000	8.3%
Total Property Services:	\$10,692	\$592	\$24,324	\$30,000	2.7%
Other					
COMMUNICATIONS	\$10,582	\$24,372	\$9,996	\$23,520	96%
ADVERTISING	\$0	\$82,300	\$0	\$0	0%
PRINTING & BINDING	\$0	\$3,828	\$0	\$0	0%
TRAVEL	\$7,093	\$3,080	\$8,330	\$18,700	87%
DUES & FEES	\$199	\$1,222	\$2,582	\$500	-83.9%
EDUCATION & TRAINING	\$7,533	\$5,128	\$13,328	\$11,000	-31.2%
LICENSES & FEES	\$0	\$42	\$0	\$0	0%
Total Other:	\$25,407	\$119,972	\$34,236	\$53,720	30.7%
Total Purchased/Contracted Services:	\$278,109	\$481,777	\$285,719	\$305,808	-10.8%
Supplies					
GENERAL SUPPLIES	\$2,457	\$4,659	\$2,499	\$1,500	-50%
GASOLINE	\$254	\$678	\$1,250	\$1,500	0%
FOOD & MEALS	\$1,222	\$1,087	\$2,499	\$1,000	-66.7%
BOOKS & PUBLICATIONS	\$0	\$45	\$417	\$500	0%
SMALL TOOLS & EQUIPMENT	\$2,540	\$396	\$33,320	\$10,000	-75%
TECHNOLOGY EQUIPMENT	\$24,154	\$24,866	\$33,320	\$20,000	-50%
UNIFORMS	\$1,356	\$653	\$708	\$625	-26.5%
Total Supplies:	\$31,983	\$32,384	\$74,012	\$35,125	-60.5%
Total Expense Objects:	\$576,915	\$1,003,807	\$762,416	\$928,392	-15.7%

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 effective communications to Winder residents.

Key Performance Indicators

Key Performance Indicators	FY22	FY23	FY24 YTD	FY25 Forecasted
Help Desk Requests received	2612	1894	1711	1800
Number of endpoints served	218	243	287	310
Percentage of help desk requests responded to within 5 work hours	75%	60%	77%	75%
Endpoints Supported/Help Desk Technician	155	123	144	155

Geographic Information Systems (GIS) (General Fund)

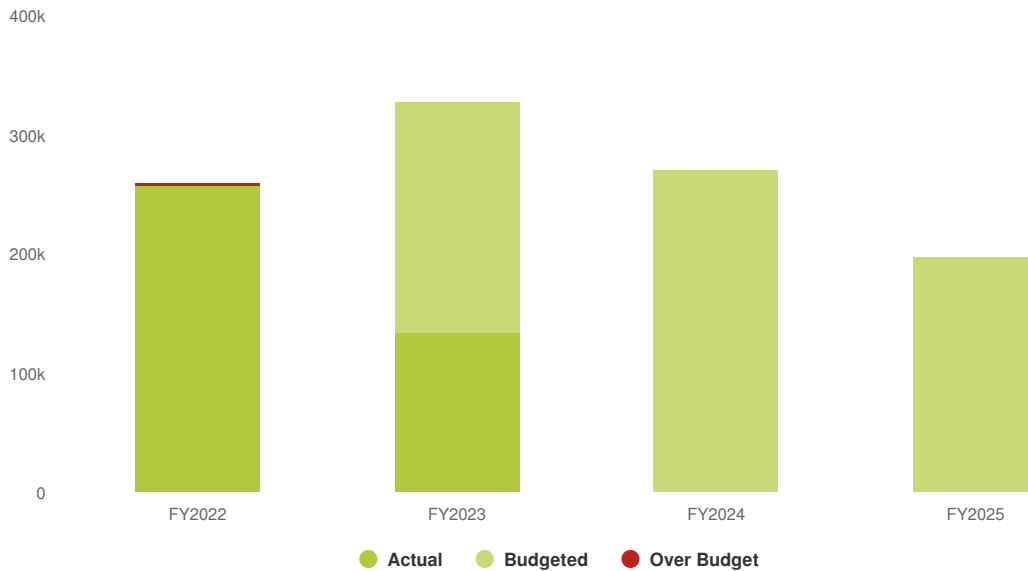
Statement of Purpose

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

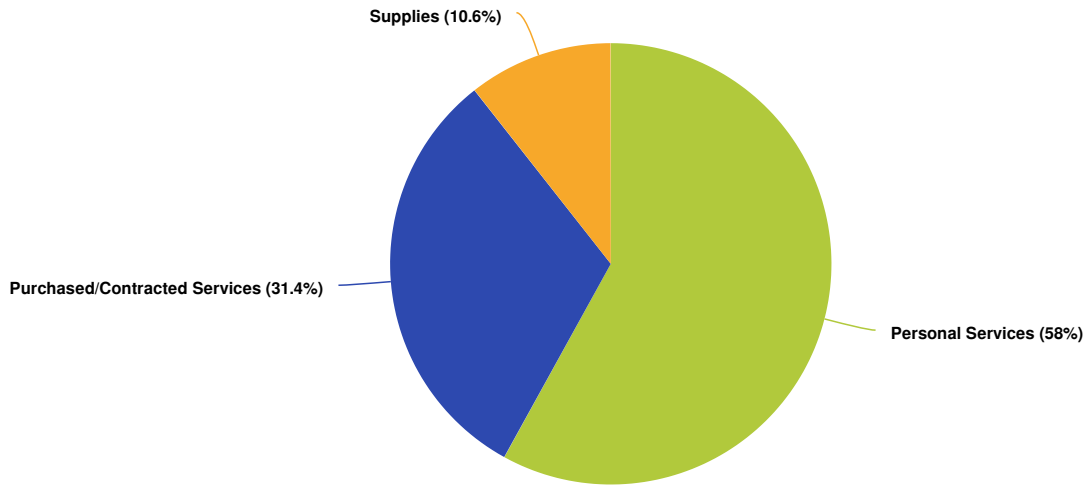
\$197,303 **-\$73,239**
(-27.07% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personal Services					
Salaries and Wages					
REGULAR SALARIES	\$132,077	\$47,158	\$82,046	\$56,636	-42.5%
OVERTIME	\$267	\$98	\$3,044	\$1,000	-72.6%
VACATION	\$5,339	\$2,615	\$0	\$0	0%
HOLIDAY	\$5,122	\$2,419	\$0	\$0	0%
Total Salaries and Wages:	\$142,804	\$52,289	\$85,090	\$57,636	-43.6%
Benefits					
GROUP INSURANCE	\$29,905	\$11,587	\$31,326	\$27,416	-27.1%
SOCIAL SECURITY (FICA)	\$8,199	\$4,242	\$5,276	\$3,512	-44.6%
MEDICARE	\$1,918	\$737	\$1,235	\$822	-44.6%
RETIREMENT CONTRIBUTION	\$0	\$23,685	\$5,643	\$23,457	246.3%
WORKERS' COMPENSATION	\$0	\$314	\$0	\$400	N/A
OTHER EMPLOYEE BENEFITS	\$42,807	\$873	\$14,657	\$1,250	-92.9%
Total Benefits:	\$82,829	\$41,439	\$58,137	\$56,857	-18.5%
Total Personal Services:	\$225,633	\$93,728	\$143,227	\$114,493	-33.4%
Purchased/Contracted Services					
Purchased Professional Services					
TECHNICAL	\$17,775	\$17,691	\$30,155	\$36,200	0%

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Purchased Professional Services:	\$17,775	\$17,691	\$30,155	\$36,200	0%
Property Services					
VEHICLE REPAIRS & MAINTENANCE	\$1,295	\$305	\$2,083	\$3,000	20%
EQUIPMENT REPAIRS & MAINTENANCE	\$1,072	\$232	\$1,250	\$1,500	0%
RENTAL OF EQUIPMENT	\$3,423	\$2,859	\$3,749	\$1,000	-77.8%
Total Property Services:	\$5,789	\$3,397	\$7,081	\$5,500	-35.3%
Other					
COMMUNICATIONS	\$4,151	\$2,994	\$0	\$3,100	N/A
ADVERTISING	\$0	\$0	\$833	\$1,000	0%
PRINTING & BINDING	\$0	\$0	\$417	\$500	0%
TRAVEL	\$0	\$0	\$500	\$600	0%
DUES & FEES	\$426	\$1,986	\$4,165	\$5,000	0%
EDUCATION & TRAINING	\$125	\$0	\$8,330	\$10,000	0%
Total Other:	\$4,702	\$4,980	\$14,244	\$20,200	18.1%
Total Purchased/Contracted Services:	\$28,266	\$26,068	\$51,479	\$61,900	0.2%
Supplies					
GENERAL SUPPLIES	\$1,253	\$2,648	\$7,081	\$7,000	-17.6%
GASOLINE	\$2,588	\$2,032	\$3,749	\$4,000	-11.1%
FOOD & MEALS	\$0	\$112	\$583	\$460	-34.3%
BOOKS & PUBLICATIONS	\$0	\$0	\$167	\$200	0%
SMALL TOOLS & EQUIPMENT	\$0	\$0	\$3,332	\$4,000	0%
TECHNOLOGY EQUIPMENT	\$703	\$0	\$4,165	\$5,000	0%
UNIFORMS	\$270	\$135	\$1,583	\$250	-86.8%
Total Supplies:	\$4,814	\$4,926	\$20,658	\$20,910	-15.7%
Capital Outlays					
Machinery and Equipment					
MACHINERY & EQUIPMENT	\$0	\$8,239	\$9,996	\$0	-100%
Total Machinery and Equipment:	\$0	\$8,239	\$9,996	\$0	-100%
Total Capital Outlays:	\$0	\$8,239	\$9,996	\$0	-100%
Total Expense Objects:	\$258,713	\$132,961	\$225,361	\$197,303	-27.1%

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

	FY22	FY23	FY24	Forecasted FY25
Main Data collected, reated, edited **	*	153	150	130
Data Points collected, created, edited ***	*	6400	6400	5000
Maps created for City Planning Study Reports	*	180	180	247

*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.

In addition, GIS has participated in our annual reporting for BAS Survey & GDOT street data.

Human Resources (General Fund)

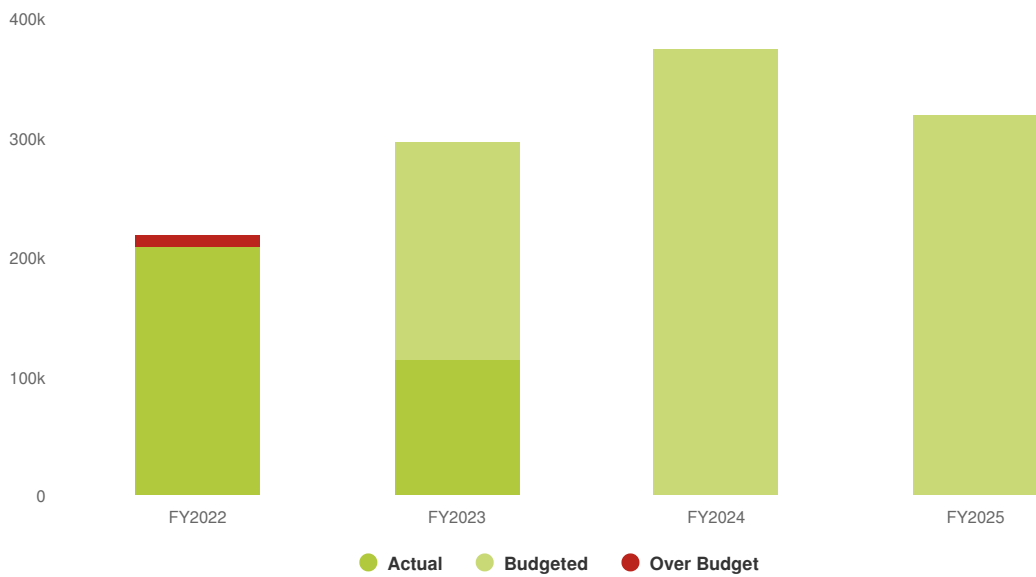
Statement of Purpose

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

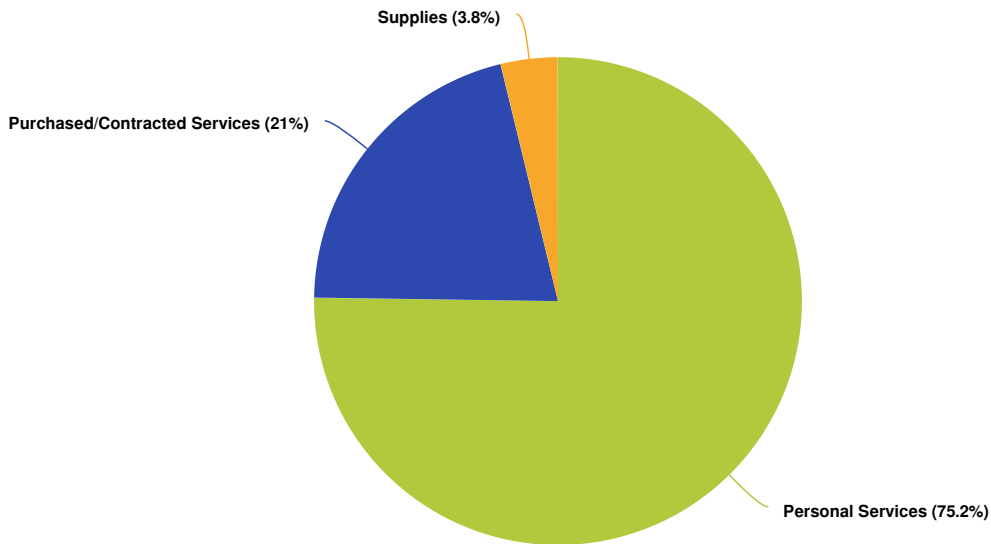
\$319,547 **-\$55,687**
(-14.84% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personal Services					
Salaries and Wages					
REGULAR SALARIES	\$119,881	\$42,478	\$113,436	\$147,264	8.1%
OVERTIME	\$127	\$0	\$1,265	\$3,000	97.5%
VACATION	\$3,724	\$4,340	\$0	\$0	0%
HOLIDAY	\$4,286	\$879	\$0	\$0	0%
Total Salaries and Wages:	\$128,018	\$47,697	\$114,702	\$150,264	9.1%
Benefits					
GROUP INSURANCE	\$28,588	\$12,279	\$46,020	\$44,008	-20.3%
RETIREE INSURANCE (OPEB)	\$0	\$0	\$370	\$385	-13.3%
INSURANCE OVER/SHORT	\$0	\$0	\$0	\$20,000	N/A
SOCIAL SECURITY (FICA)	\$7,475	\$4,196	\$7,113	\$9,132	6.9%
MEDICARE	\$1,748	\$697	\$1,664	\$2,136	6.9%
RETIREMENT CONTRIBUTION-DB	\$0	\$0	\$35,760	\$0	-100%
RETIREMENT CONTRIBUTION - DC	\$0	\$0	\$0	\$8,837	N/A
TUITION REIMBURSEMENT	\$8,869	\$2,000	\$9,996	\$5,000	-58.3%
WORKERS' COMPENSATION	\$0	\$0	\$4,582	\$0	-100%
OTHER EMPLOYEE BENEFITS	\$4,438	\$1,927	\$0	\$500	N/A
EMPLOYEE PHYSICALS	\$0	\$2,176	\$67	\$115	42%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
BILINGUAL INCENTIVE	\$0	\$0	\$20,825	\$0	-100%
Total Benefits:	\$51,118	\$23,275	\$126,397	\$90,113	-40.6%
Total Personal Services:	\$179,136	\$70,973	\$241,098	\$240,377	-16.9%
Purchased/Contracted Services					
Purchased Professional Services					
PROFESSIONAL	\$11,959	\$12,384	\$17,077	\$20,500	0%
TECHNICAL	\$261	\$16,427	\$18,659	\$23,200	3.6%
Total Purchased Professional Services:	\$12,219	\$28,811	\$35,736	\$43,700	1.9%
Property Services					
CLEANING SERVICES	\$90	\$0	\$0	\$0	0%
Total Property Services:	\$90	\$0	\$0	\$0	0%
Other					
COMMUNICATIONS	\$1,819	\$801	\$5,748	\$4,900	-29%
ADVERTISING	\$4,561	\$7,661	\$4,998	\$6,000	0%
PRINTING & BINDING	\$0	\$435	\$417	\$500	0%
TRAVEL	\$1,746	\$652	\$2,083	\$4,000	60%
DUES & FEES	\$2,816	\$1,433	\$3,332	\$3,000	-25%
EDUCATION & TRAINING	\$5,056	\$764	\$4,998	\$5,000	-16.7%
Total Other:	\$15,999	\$11,745	\$21,575	\$23,400	-9.7%
Total Purchased/Contracted Services:	\$28,308	\$40,556	\$57,310	\$67,100	-2.5%
Supplies					
GENERAL SUPPLIES	\$6,421	\$1,461	\$5,831	\$5,000	-28.6%
FOOD & MEALS	\$1,555	\$1,528	\$2,083	\$1,820	-27.2%
SMALL TOOLS & EQUIPMENT	\$0	\$0	\$1,666	\$1,000	-50%
TECHNOLOGY EQUIPMENT	\$2,552	\$0	\$4,165	\$4,000	-20%
OTHER SUPPLIES	\$6	\$0	\$0	\$0	0%
UNIFORMS	\$0	\$0	\$417	\$250	-50%
Total Supplies:	\$10,533	\$2,989	\$14,161	\$12,070	-29%
Other Costs					
Payments to Other Agencies					
PUBLIC RELATIONS	\$700	\$222	\$0	\$0	0%
Total Payments to Other Agencies:	\$700	\$222	\$0	\$0	0%
Total Other Costs:	\$700	\$222	\$0	\$0	0%
Total Expense Objects:	\$218,677	\$114,740	\$312,570	\$319,547	-14.8%

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

	FY 2022	2023	YTD 2024*	Forecasted 2025
Total number of full-time equivalents (full-time, part-time, seasonal, and elected)	222	196		219
Number of new hires - regular positions	66	48		52
Number of separations	51	32		28
Number of New hire orientation sessions	36	25		32
Total number of employees receiving education incentive	32	26		28

*Data not yet available for FY24

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

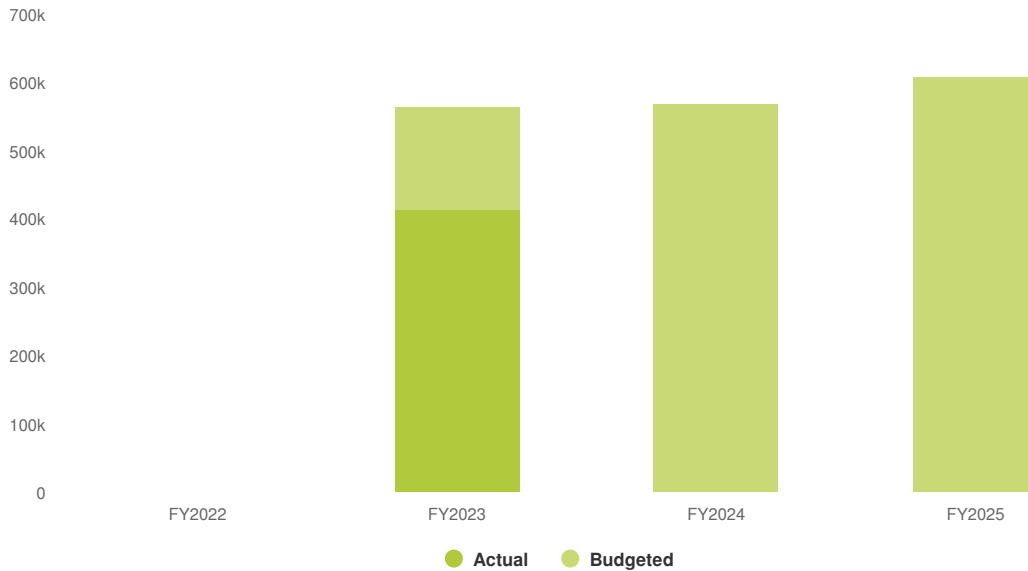
Goals & Objectives

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

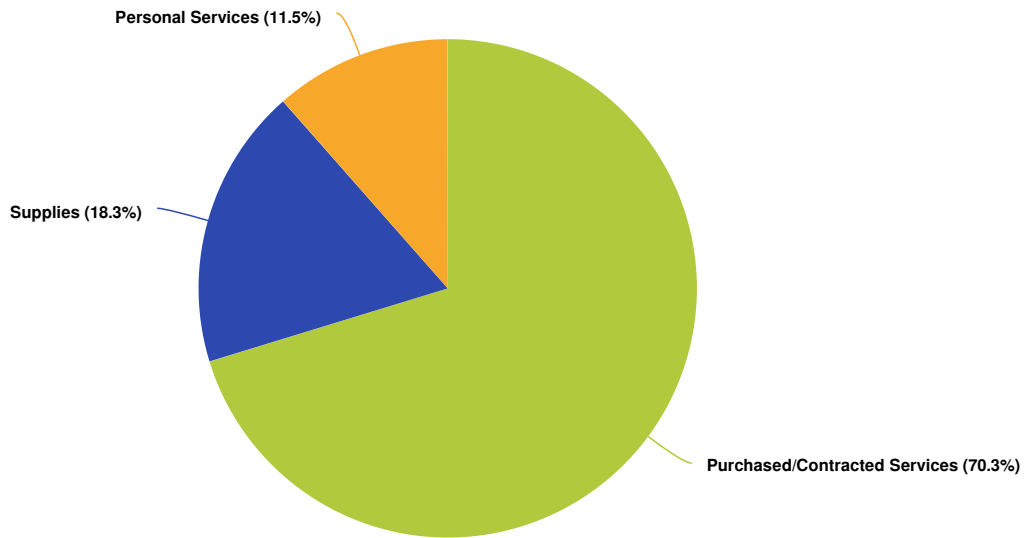
\$608,911 **\$37,911**
(6.64% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personal Services					
Salaries and Wages					
REGULAR SALARIES	\$0	\$0	\$0	\$35,050	N/A
Total Salaries and Wages:	\$0	\$0	\$0	\$35,050	N/A
Benefits					
GROUP INSURANCE	\$0	\$0	\$0	\$26,786	N/A
SOCIAL SECURITY (FICA)	\$0	\$0	\$0	\$2,174	N/A
MEDICARE	\$0	\$0	\$0	\$509	N/A
RETIREMENT CONTRIBUTION	\$0	\$0	\$0	\$2,291	N/A
WORKERS' COMPENSATION	\$0	\$0	\$0	\$500	N/A
OTHER EMPLOYEE BENEFITS	\$0	\$0	\$0	\$2,616	N/A
Total Benefits:	\$0	\$0	\$0	\$34,876	N/A
Total Personal Services:	\$0	\$0	\$0	\$69,926	N/A
Purchased/Contracted Services					
Purchased Professional Services					
PROFESSIONAL	\$0	\$199,296	\$183,260	\$185,000	-15.9%
Total Purchased Professional Services:	\$0	\$199,296	\$183,260	\$185,000	-15.9%

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Property Services					
CLEANING SERVICES	\$0	\$20,335	\$24,990	\$10,000	-66.7%
GENERAL REPAIRS & MAINTENANCE	\$0	\$87,390	\$77,469	\$78,000	-16.1%
Total Property Services:	\$0	\$107,725	\$102,459	\$88,000	-28.5%
Other					
INS, OTHER THAN EMP BENEFIT	\$0	\$0	\$0	\$148,800	N/A
COMMUNICATIONS	\$0	\$445	\$833	\$3,000	200%
DUES & FEES	\$0	\$400	\$0	\$3,000	N/A
Total Other:	\$0	\$845	\$833	\$154,800	15,380%
Total Purchased/Contracted Services:	\$0	\$307,866	\$286,552	\$427,800	24.4%
Supplies					
GENERAL SUPPLIES	\$0	\$1,153	\$833	\$1,000	0%
WATER / SEWAGE	\$0	\$27,253	\$24,990	\$20,000	-33.3%
ELECTRICITY	\$0	\$74,277	\$95,795	\$75,000	-34.8%
FOOD & MEALS	\$0	\$0	\$0	\$60	N/A
SMALL TOOLS & EQUIPMENT	\$0	\$860	\$67,473	\$15,000	-81.5%
TECHNOLOGY EQUIPMENT	\$0	\$3,013	\$0	\$0	0%
UNIFORMS	\$0	\$0	\$0	\$125	N/A
Total Supplies:	\$0	\$106,555	\$189,091	\$111,185	-51%
Total Expense Objects:	\$0	\$414,421	\$475,643	\$608,911	6.6%



Communications/Marketing (General Fund)

Statement of Purpose

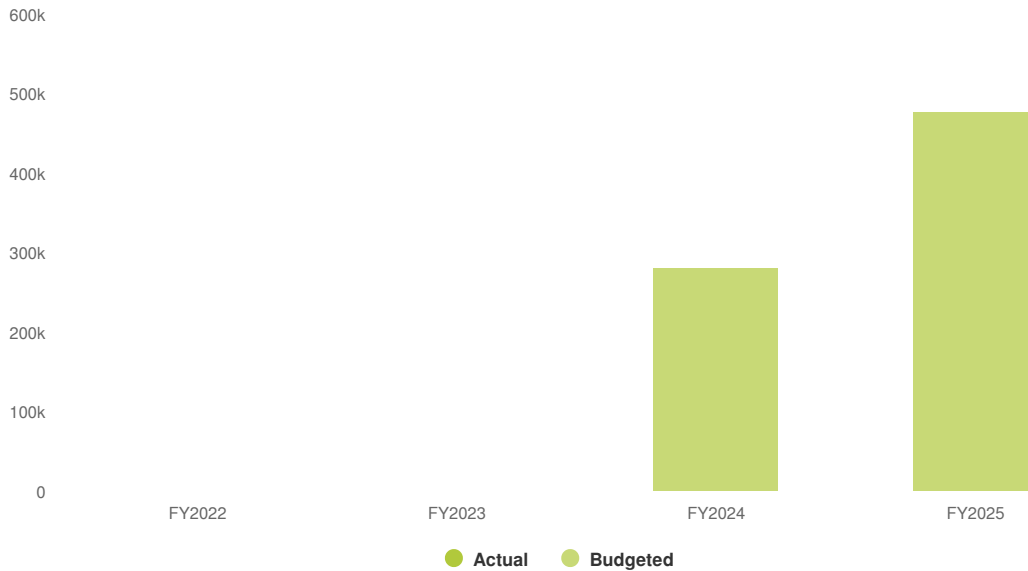
The Communications and Marketing Department is committed to promoting effective communication and collaboration between the City of Winder and its constituents.

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

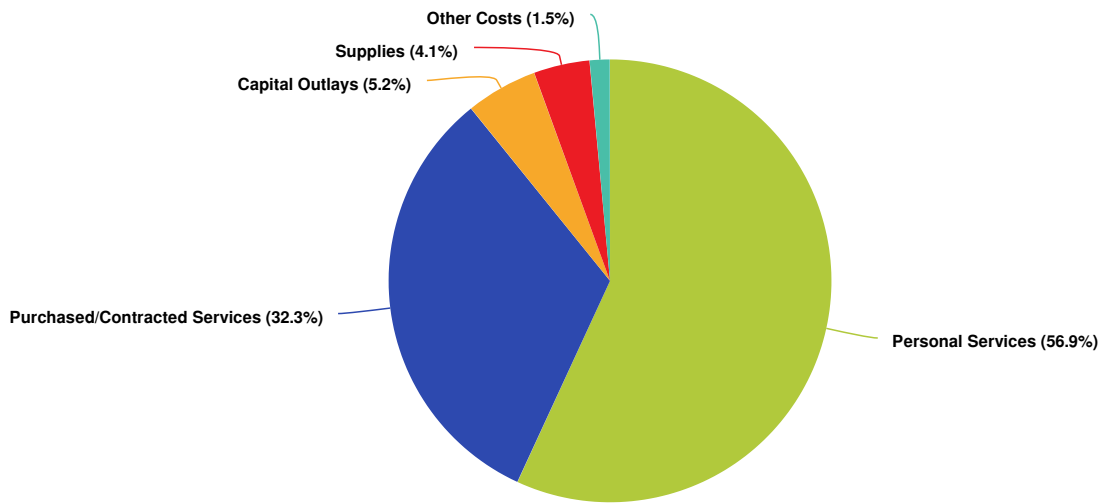
\$477,418 **\$196,779**
(70.12% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personal Services					
Salaries and Wages					
REGULAR SALARIES	\$0	\$0	\$167,126	\$181,667	99.6%
Total Salaries and Wages:	\$0	\$0	\$167,126	\$181,667	99.6%
Benefits					
GROUP INSURANCE	\$0	\$0	\$23,010	\$63,896	131.3%
SOCIAL SECURITY (FICA)	\$0	\$0	\$4,701	\$11,264	99.6%
MEDICARE	\$0	\$0	\$1,100	\$2,635	99.6%
RETIREMENT CONTRIBUTION	\$0	\$0	\$4,548	\$10,901	99.7%
WORKERS' COMPENSATION	\$0	\$0	\$0	\$700	N/A
OTHER EMPLOYEE BENEFITS	\$0	\$0	\$219	\$500	90.1%
Total Benefits:	\$0	\$0	\$33,577	\$89,896	123%
Total Personal Services:	\$0	\$0	\$200,703	\$271,563	106.8%
Purchased/Contracted Services					
Purchased Professional Services					
PROFESSIONAL	\$0	\$0	\$73,172	\$100,000	733.3%
TECHNICAL	\$0	\$0	\$29,322	\$10,750	-69.5%
Total Purchased Professional Services:	\$0	\$0	\$102,493	\$110,750	134.6%

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Property Services					
EQUIPMENT REPAIRS & MAINTENANCE	\$0	\$0	\$1,250	\$1,500	0%
RENTAL OF EQUIPMENT	\$0	\$0	\$2,083	\$3,000	20%
Total Property Services:	\$0	\$0	\$3,332	\$4,500	12.5%
Other					
COMMUNICATIONS	\$0	\$0	\$2,882	\$1,690	-51.2%
ADVERTISING	\$0	\$0	\$17	\$15,000	74,900%
PRINTING & BINDING	\$0	\$0	\$41,650	\$10,000	-80%
TRAVEL	\$0	\$0	\$1,250	\$6,000	300%
DUES & FEES	\$0	\$0	\$1,291	\$845	-45.5%
EDUCATION & TRAINING	\$0	\$0	\$2,499	\$5,500	83.3%
Total Other:	\$0	\$0	\$49,588	\$39,035	-34.4%
Total Purchased/Contracted Services:	\$0	\$0	\$155,414	\$154,285	39.3%
Supplies					
GENERAL SUPPLIES	\$0	\$0	\$1,250	\$2,000	33.3%
GASOLINE	\$0	\$0	\$0	\$500	N/A
FOOD & MEALS	\$0	\$0	\$833	\$320	-68%
BOOKS & PUBLICATIONS	\$0	\$0	\$417	\$500	0%
SMALL TOOLS & EQUIPMENT	\$0	\$0	\$16,660	\$16,000	-20%
TECHNOLOGY EQUIPMENT	\$0	\$0	\$12,495	\$0	-100%
UNIFORMS	\$0	\$0	\$500	\$250	-58.3%
Total Supplies:	\$0	\$0	\$32,154	\$19,570	-49.3%
Capital Outlays					
Machinery and Equipment					
MACHINERY & EQUIPMENT	\$0	\$0	\$0	\$25,000	N/A
Total Machinery and Equipment:	\$0	\$0	\$0	\$25,000	N/A
Total Capital Outlays:	\$0	\$0	\$0	\$25,000	N/A
Other Costs					
Payments to Other Agencies					
PUBLIC RELATIONS	\$0	\$0	\$0	\$7,000	N/A
Total Payments to Other Agencies:	\$0	\$0	\$0	\$7,000	N/A
Total Other Costs:	\$0	\$0	\$0	\$7,000	N/A
Total Expense Objects:	\$0	\$0	\$388,271	\$477,418	70.1%

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

	FY22	FY23	FY 24 July 2023-Dec 2023	FY25 Forecasted
Workload Measures:				
Number of newsletter editions published each year	*	8	12	12
Number of newsletters distributed	*	8	12	12
Number of press releases generated	*	46	36	80
Number of website updates	*	147	236	200
Number of list-serve notices	*	13,606	17,000	17,000
Number of publications produced	*	7	86	7
Average number of website visitors per day	*	17,000	20,000	20,000
Number of Facebook posts	*	230	180	250
Number of Facebook followers	*	11,121	13,000	12,000
Number of sponsored campaigns completed on time	*	3	5	5
Number of sponsored campaigns completed with time adjustments	*	7	3	3
Number of Instagram posts	*	24	1279	250
Number of Instagram followers	*	2783	3128	2000
E-mail List-Serve audience	*	9,176	10,078	10,500
Number of website hits	*	7,269	47,000	8,500
Website unique visitors	*	14,000	44,000	16,000
Website page views	*	60,816	158,139	70,000
Website new visits			43,844	50,000
% of website new visits	*	6%	8%	8%
Productivity Measures:				
Media inquiries responded to within 24 hrs	*	24	24	24
Generated media placements	*	17	43	20
Georgia Municipal Benchmarking Project:				
Average Number of Visits to City Website per 1,000 Population	*	3.2	3.3	3.3

*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:

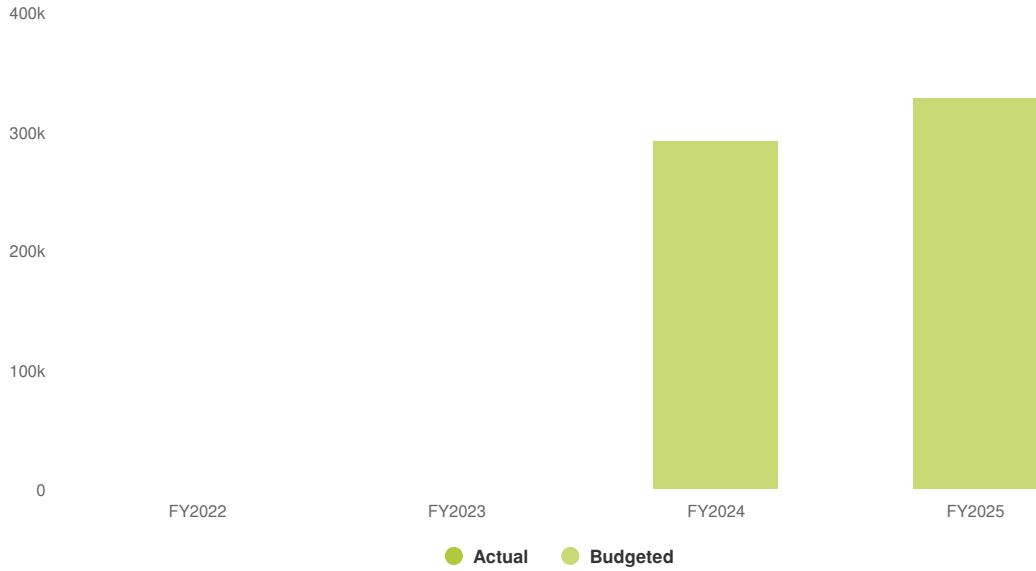
- providing representation of City interest with outside engineering and contractors on City projects,
- providing engineering interpretation of engineering proposals,
- providing engineering review of development proposals,
- resolving on-the-project conflicts and design issues with developers and contractors,
- 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

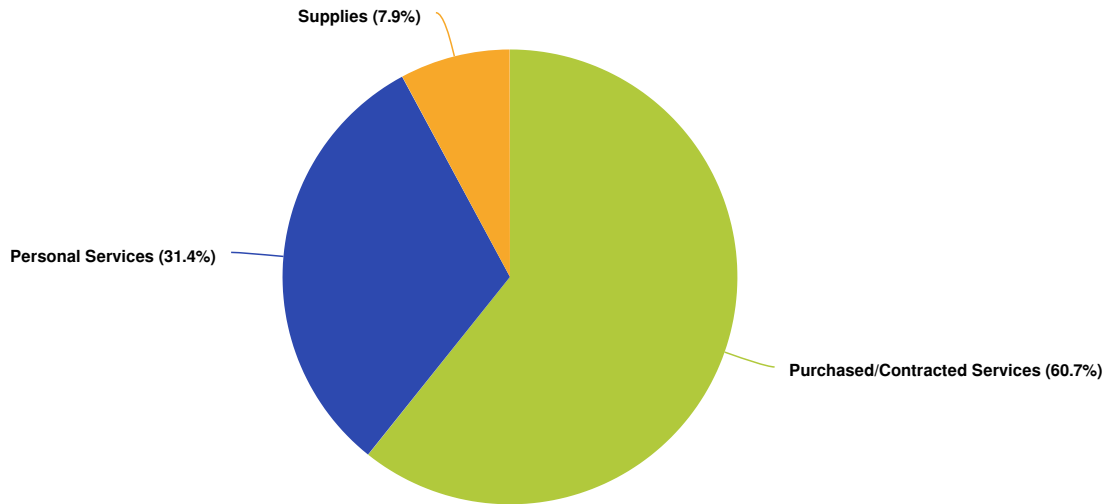
\$328,862 **\$37,312**
(12.80% vs. prior year)

General Fund - Engineering Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personal Services					
Salaries and Wages					

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
REGULAR SALARIES	\$0	\$0	\$57,200	\$80,389	17.1%
Total Salaries and Wages:	\$0	\$0	\$57,200	\$80,389	17.1%
Benefits					
GROUP INSURANCE	\$0	\$0	\$17,266	\$11,769	-43.2%
SOCIAL SECURITY (FICA)	\$0	\$0	\$3,548	\$4,985	17.1%
MEDICARE	\$0	\$0	\$831	\$1,167	17.1%
RETIREMENT CONTRIBUTION	\$0	\$0	\$3,432	\$4,824	17.1%
OTHER EMPLOYEE BENEFITS	\$0	\$0	\$164	\$188	-4.6%
Total Benefits:	\$0	\$0	\$25,240	\$22,933	-24.3%
Total Personal Services:	\$0	\$0	\$82,440	\$103,322	4.4%
Purchased/Contracted Services					
Purchased Professional Services					
PROFESSIONAL	\$0	\$0	\$100,000	\$145,000	20.8%
TECHNICAL	\$0	\$0	\$3,333	\$7,500	87.5%
Total Purchased Professional Services:	\$0	\$0	\$103,333	\$152,500	23%
Property Services					
VEHICLE REPAIRS & MAINTENANCE	\$0	\$0	\$2,500	\$12,000	300%
EQUIPMENT REPAIRS & MAINTENANCE	\$0	\$0	\$417	\$0	-100%
Total Property Services:	\$0	\$0	\$2,917	\$12,000	242.9%
Other					
COMMUNICATIONS	\$0	\$0	\$3,417	\$9,100	122%
ADVERTISING	\$0	\$0	\$1,667	\$2,000	0%
PRINTING & BINDING	\$0	\$0	\$417	\$1,000	100%
TRAVEL	\$0	\$0	\$8,000	\$10,400	8.3%
DUES & FEES	\$0	\$0	\$1,250	\$1,500	0%
EDUCATION & TRAINING	\$0	\$0	\$8,517	\$10,800	5.7%
LICENSES & FEES	\$0	\$0	\$667	\$400	-50%
Total Other:	\$0	\$0	\$23,933	\$35,200	22.6%
Total Purchased/Contracted Services:	\$0	\$0	\$130,183	\$199,700	27.8%
Supplies					
GENERAL SUPPLIES	\$0	\$0	\$3,675	\$3,900	-11.6%
GASOLINE	\$0	\$0	\$8,325	\$6,800	-31.9%
FOOD & MEALS	\$0	\$0	\$2,417	\$1,040	-64.1%
BOOKS & PUBLICATIONS	\$0	\$0	\$833	\$1,000	0%
SMALL TOOLS & EQUIPMENT	\$0	\$0	\$5,500	\$3,600	-45.5%
TECHNOLOGY EQUIPMENT	\$0	\$0	\$7,083	\$9,000	5.9%

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
UNIFORMS	\$0	\$0	\$2,500	\$500	-83.3%
Total Supplies:	\$0	\$0	\$30,333	\$25,840	-29%
Total Expense Objects:	\$0	\$0	\$242,956	\$328,862	12.8%

Goals & Objectives

- 1) Provide safe and efficient transportation systems to the citizens of Winder to include streets, culverts, turning lanes, intersection upgrades, traffic improvements, etc.
- 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

	FY23*	FY24	FY25 Forecasted
Workload measures:			
Number of plan reviews	15	45	50
Number of projects managed	3	9	10
Number of LIA inspections	**	50*	900
Number of civil site inspections	**	**	50
Number of training events/certifications	4	5	6

*partial year

** position not filled, new department

Municipal Court (General Fund)

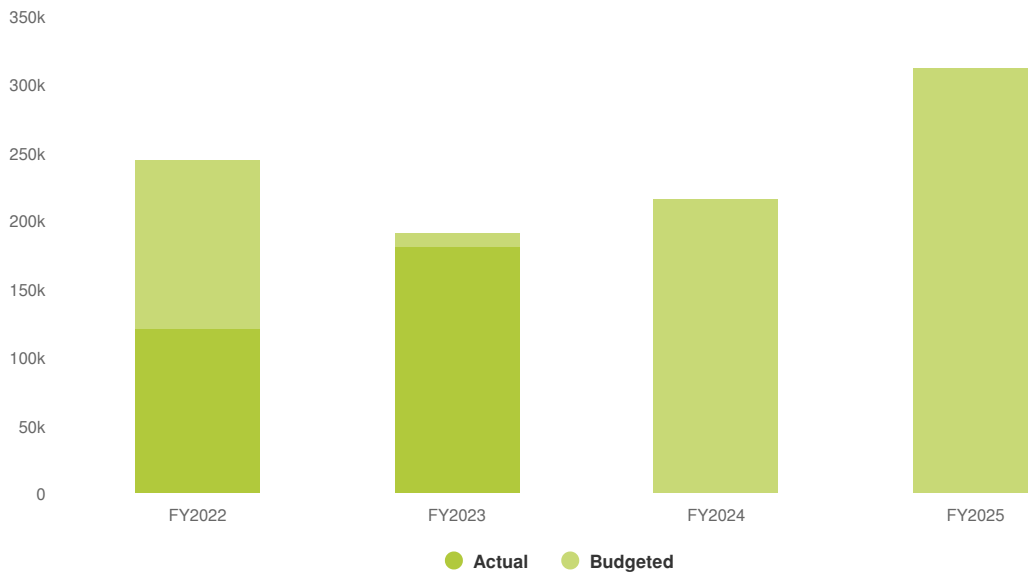
Statement of Purpose

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

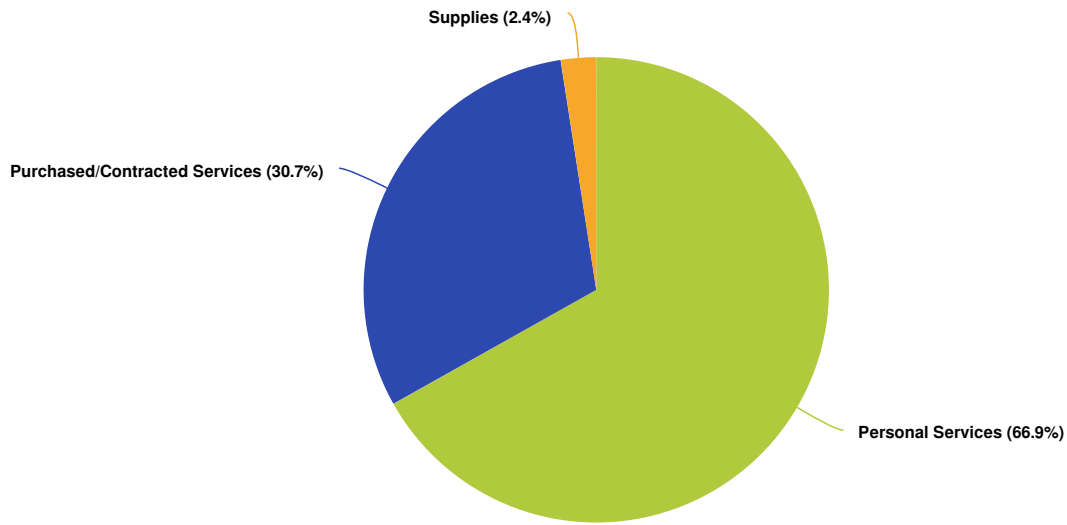
\$313,114 **\$95,946**
(44.18% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personal Services					
Salaries and Wages					
REGULAR SALARIES	\$37,336	\$74,681	\$64,575	\$113,491	46.4%
OVERTIME	\$1,304	\$164	\$1,621	\$2,000	2.8%
VACATION	\$4,292	\$3,572	\$0	\$0	0%
HOLIDAY	\$1,350	\$2,437	\$0	\$0	0%
Total Salaries and Wages:	\$44,281	\$80,855	\$66,196	\$115,491	45.3%
Benefits					
GROUP INSURANCE	\$15,322	\$27,636	\$21,026	\$54,827	117.2%
SOCIAL SECURITY (FICA)	\$2,340	\$4,939	\$4,105	\$7,038	42.8%
MEDICARE	\$547	\$1,014	\$961	\$1,646	42.6%
RETIREMENT CONTRIBUTION	\$0	\$19,054	\$4,956	\$27,439	361.2%
WORKERS' COMPENSATION	\$0	\$316	\$0	\$400	N/A
OTHER EMPLOYEE BENEFITS	\$21,404	\$873	\$7,548	\$2,500	-72.4%
Total Benefits:	\$39,613	\$53,833	\$38,595	\$93,850	102.6%
Total Personal Services:	\$83,894	\$134,687	\$104,791	\$209,341	66.4%
Purchased/Contracted Services					
Purchased Professional Services					
PROFESSIONAL	\$32,668	\$35,776	\$49,580	\$68,100	14.4%

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
TECHNICAL	\$1,100	\$1,721	\$1,000	\$7,080	490%
Total Purchased Professional Services:	\$33,768	\$37,497	\$50,580	\$75,180	23.8%
Other					
CLAIMS	\$0	\$0	\$8,330	\$0	-100%
COMMUNICATIONS	\$0	\$72	\$4,588	\$3,580	-35%
PRINTING & BINDING	\$0	\$0	\$192	\$257	11.7%
TRAVEL	\$814	\$2,158	\$3,499	\$1,360	-67.6%
DUES & FEES	\$99	\$5,537	\$73	\$3,476	3,850%
CC CONVENIENCE FEES	\$0	\$0	\$0	\$10,000	N/A
EDUCATION & TRAINING	\$420	\$431	\$1,666	\$2,300	15%
Total Other:	\$1,333	\$8,198	\$18,348	\$20,973	-4.8%
Total Purchased/Contracted Services:	\$35,101	\$45,695	\$68,927	\$96,153	16.2%
Supplies					
GENERAL SUPPLIES	\$1,370	\$322	\$749	\$996	10.7%
GASOLINE	\$0	\$132	\$0	\$2	N/A
FOOD & MEALS	\$96	\$214	\$833	\$1,240	24%
SMALL TOOLS & EQUIPMENT	\$232	\$0	\$352	\$132	-68.8%
TECHNOLOGY EQUIPMENT	\$0	\$806	\$4,998	\$5,000	-16.7%
UNIFORMS	\$0	\$0	\$250	\$250	-16.7%
Total Supplies:	\$1,698	\$1,475	\$7,182	\$7,620	-11.6%
Total Expense Objects:	\$120,693	\$181,857	\$180,900	\$313,114	44.2%



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 2022	FY 2023	FY 2024 YTD	FY25 Forecasted
Cases Processed (Cases not Citations)	1,357	1,691	2,346	2,346
New Cases Filed	1,842	1,755	2,484	2,484
Non-Jury Trials	24	31	39	39
Bench Trial Sessions	7	2	2	2
Jail Arraignments – Number of Cases Processed by the Judge at the Jail (Via e-mail review 2 to 3 times per week)	104	64	86	86
Number of Court Sessions (Arraignments)	28	16	22	22
Number of Cases per Arraignment Session	1,545	1,782	2,484	2,484
Cases Heard per Judge, per Session (80%)	1,236	1,425	1,998	1,998
Cases Managed per Prosecutor, per Session (20%)	309	356	491	491
Warrants Issued	42	104	131	131
Juvenile (under 17) Cases referred to Barrow County	47	18	16	16
Average Amount of Fines Cut Annually, per Judge	20	8	16	16
Average Amount of Fines cut Annually, per Prosecutor	0	0	0	0
Number of Online Payments			987	1000
Monthly Cases on Probation	164	77	106	106
Monthly Average of Cases on Pre-Trial Diversion Program	3	6	5	5
Total of Community Service Hours Ordered by the Court	1,560	960	1,324	1,324
Number of Citations Received to Process (Citations not Cases)	1,824	2,333	3,311	3,311
Total Number of Cases Disposed	1,482	1,283	1,668	1,668
Productivity Measures:				
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 per Arraignments (Hours)	4-Feb	2 – 4	2 – 4	2 – 4
Failure to Appear	7	18	26	26
Percent of New Monthly Cases Placed on Probation	5 – 7%	5 – 7%	10 – 15%	10 – 15%

Probation (General Fund)

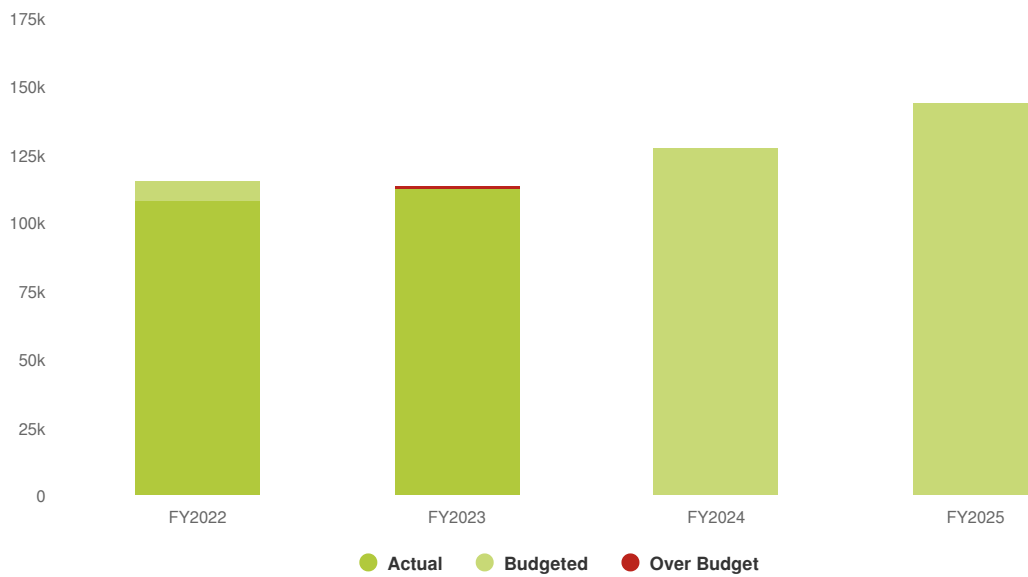
Statement of Purpose

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

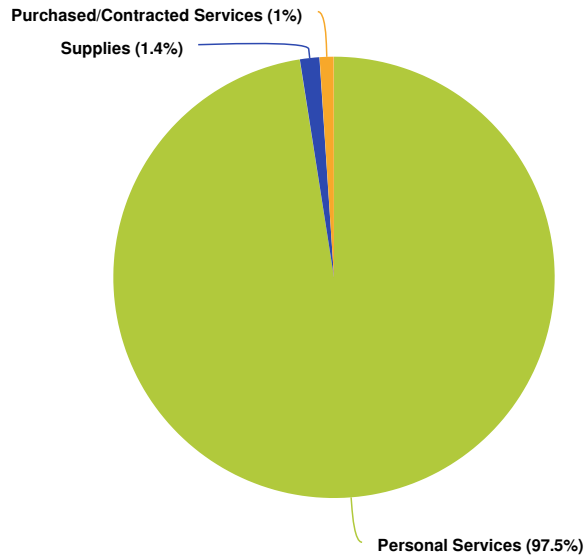
\$144,124 **\$16,640**
(13.05% vs. prior year)

General Fund - Probation Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personal Services					
Salaries and Wages					
REGULAR SALARIES	\$50,113	\$56,630	\$58,625	\$74,667	6.1%
OVERTIME	\$0	\$91	\$1,611	\$0	-100%
VACATION	\$7,886	\$4,765	\$0	\$0	0%
HOLIDAY	\$1,866	\$2,690	\$0	\$0	0%
Total Salaries and Wages:	\$59,865	\$64,175	\$60,236	\$74,667	3.3%
Benefits					
GROUP INSURANCE	\$22,755	\$22,618	\$26,745	\$36,578	13.9%
SOCIAL SECURITY (FICA)	\$3,117	\$4,350	\$3,082	\$0	-100%
MEDICARE	\$729	\$889	\$874	\$1,083	3.2%
RETIREMENT CONTRIBUTION	\$0	\$19,054	\$4,820	\$25,386	338.7%
PUBLIC SAFETY PENSION	\$300	\$300	\$0	\$0	0%
WORKERS' COMPENSATION	\$0	\$560	\$0	\$600	N/A
OTHER EMPLOYEE BENEFITS	\$21,404	\$873	\$7,439	\$2,250	-74.8%
Total Benefits:	\$48,304	\$48,645	\$42,959	\$65,897	27.8%
Total Personal Services:	\$108,169	\$112,820	\$103,195	\$140,564	13.5%
Purchased/Contracted Services					
Purchased Professional Services					

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
PROFESSIONAL	\$0	\$58	\$0	\$0	0%
TECHNICAL	\$0	\$521	\$0	\$1,000	N/A
Total Purchased Professional Services:	\$0	\$579	\$0	\$1,000	N/A
Other					
EDUCATION & TRAINING	\$0	\$0	\$833	\$500	-50%
Total Other:	\$0	\$0	\$833	\$500	-50%
Total Purchased/Contracted Services:	\$0	\$579	\$833	\$1,500	50%
Supplies					
GENERAL SUPPLIES	\$192	\$369	\$417	\$500	0%
FOOD & MEALS	\$0	\$0	\$83	\$60	-40%
TECHNOLOGY EQUIPMENT	\$52	\$0	\$1,666	\$1,500	-25%
Total Supplies:	\$244	\$369	\$2,166	\$2,060	-20.8%
Total Expense Objects:	\$108,413	\$113,768	\$106,194	\$144,124	13.1%

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 2022	FY 2023	YTD 2024	FY 25 Forecasted
Open Cases at Year-End	127	126	147	200
New Open Cases	124	181	224	180
Cases Closed	129	91	146	160
Active Cases	122	210	225	220
Total Money Collected	\$123,325	\$133,882	\$94,062	\$125,000

Police (General Fund)

The Winder Police Department's mission is to enhance the quality of life in our community while working cooperatively with the public to prevent crime; to preserve the peace, enforce laws with respect to the constitutional rights of all citizens, to reduce fear and provide for a safer community environment.

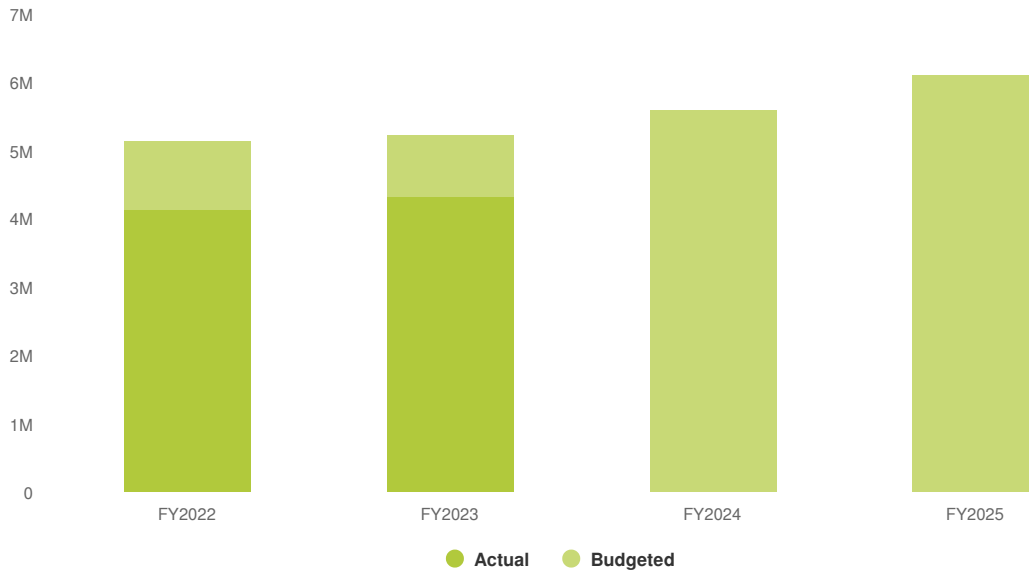
Statement of Purpose

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

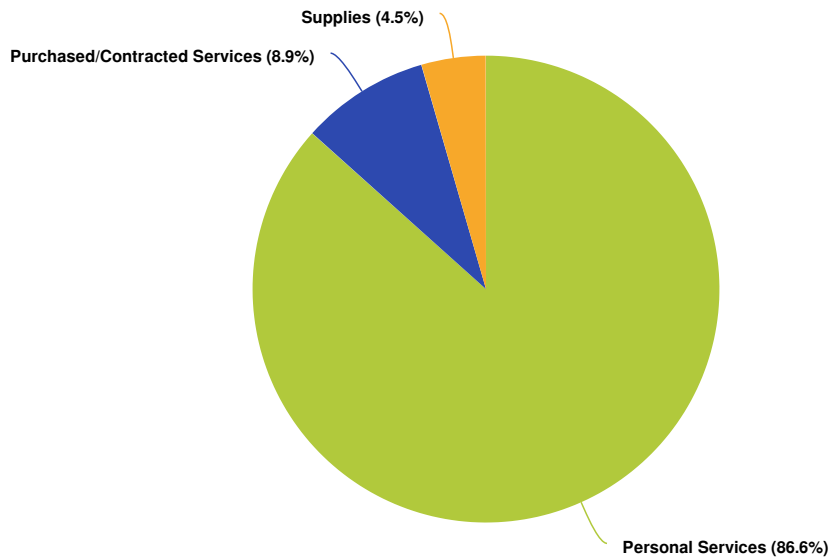
\$6,123,250 **\$517,692**
(9.24% vs. prior year)

General Fund - Police Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personal Services					
Salaries and Wages					
REGULAR SALARIES	\$2,087,781	\$2,204,674	\$2,574,325	\$3,343,969	8.2%
OVERTIME	\$131,757	\$189,291	\$96,148	\$120,000	4%
VACATION	\$104,249	\$102,454	\$0	\$0	0%
HOLIDAY	\$73,264	\$92,729	\$0	\$0	0%
Total Salaries and Wages:	\$2,397,050	\$2,589,148	\$2,670,473	\$3,463,969	8.1%
Benefits					
GROUP INSURANCE	\$451,055	\$431,182	\$670,618	\$980,509	21.8%
SOCIAL SECURITY (FICA)	\$140,682	\$180,797	\$161,402	\$207,340	7%
MEDICARE	\$32,901	\$36,443	\$38,737	\$48,510	4.3%
RETIREMENT CONTRIBUTION	\$0	\$294,379	\$182,331	\$459,432	109.9%
PUBLIC SAFETY PENSION	\$7,800	\$5,141	\$9,996	\$0	-100%
WORKERS' COMPENSATION	\$0	\$43,820	\$54,145	\$30,000	-53.8%
OTHER EMPLOYEE BENEFITS	\$385,326	\$34,930	\$141,174	\$85,220	-49.7%
HOUSING ALLOWANCE	\$0	\$23,000	\$94,962	\$30,000	-73.7%
RELOCATION EXPENSE	\$0	\$0	\$18,743	\$0	-100%
Total Benefits:	\$1,017,764	\$1,049,692	\$1,372,107	\$1,841,011	11.8%
Total Personal Services:	\$3,414,814	\$3,638,840	\$4,042,580	\$5,304,980	9.3%

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Purchased/Contracted Services					
Purchased Professional Services					
PROFESSIONAL	\$13,775	\$21,130	\$8,163	\$11,500	17.3%
PRISONER MAINTENANCE	\$0	\$0	\$8,330	\$10,000	0%
TECHNICAL	\$160,022	\$242,965	\$193,339	\$233,490	0.6%
Total Purchased Professional Services:	\$173,797	\$264,095	\$209,833	\$254,990	1.2%
Property Services					
CLEANING SERVICES	\$0	\$0	\$666	\$800	0%
GENERAL REPAIRS & MAINTENANCE	\$3,148	\$3,746	\$8,330	\$5,000	-50%
BUILDING MAINTENANCE	\$134,641	\$1,007	\$0	\$10,000	N/A
VEHICLE REPAIRS & MAINTENANCE	\$85,367	\$94,352	\$83,300	\$140,000	40%
EQUIPMENT REPAIRS & MAINTENANCE	\$5,592	\$3,851	\$4,248	\$5,100	0%
RENTAL OF EQUIPMENT	\$9,157	\$7,736	\$7,347	\$8,820	0%
Total Property Services:	\$237,905	\$110,691	\$103,892	\$169,720	36.1%
Other					
INS, OTHER THAN EMP BENEFIT	\$0	\$0	\$0	\$56,300	N/A
CLAIMS	\$9,508	\$13,259	\$8,330	\$0	-100%
COMMUNICATIONS	\$30,632	\$44,034	\$24,574	\$39,960	35.5%
ADVERTISING	\$0	\$8,111	\$417	\$500	0%
PRINTING & BINDING	\$1,187	\$2,705	\$2,916	\$2,000	-42.9%
TRAVEL	\$6,800	\$5,584	\$8,330	\$8,000	-20%
DUES & FEES	\$1,121	\$12,828	\$2,499	\$3,000	0%
EDUCATION & TRAINING	\$19,293	\$4,927	\$8,330	\$10,000	0%
LICENSES & FEES	\$58	\$250	\$417	\$500	0%
Total Other:	\$68,599	\$91,697	\$55,811	\$120,260	79.5%
Total Purchased/Contracted Services:	\$480,301	\$466,482	\$369,535	\$544,970	22.8%
Supplies					
GENERAL SUPPLIES	\$29,678	\$21,136	\$24,990	\$26,000	-13.3%
ELECTRICITY	\$3,652	\$6,748	\$3,332	\$5,000	25%
GASOLINE	\$132,962	\$105,837	\$159,936	\$160,000	-16.7%
FOOD & MEALS	\$6,637	\$4,778	\$8,330	\$8,500	-15%
BOOKS & PUBLICATIONS	\$876	\$0	\$417	\$1,000	100%
SMALL TOOLS & EQUIPMENT	\$32,025	\$4,261	\$8,330	\$10,500	5%
TECHNOLOGY EQUIPMENT	\$10,420	\$45,623	\$17,493	\$21,500	2.4%
UNIFORMS	\$27,744	\$25,132	\$24,990	\$30,000	0%
PROTECTIVE CLOTHING	\$8,861	\$7,373	\$8,996	\$10,800	0%
Total Supplies:	\$252,854	\$220,888	\$256,814	\$273,300	-11.4%

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Other Costs					
Payments to Other Agencies					
PUBLIC RELATIONS	\$0	\$241	\$500	\$0	-100%
Total Payments to Other Agencies:	\$0	\$241	\$500	\$0	-100%
Total Other Costs:	\$0	\$241	\$500	\$0	-100%
Total Expense Objects:	\$4,147,970	\$4,326,451	\$4,669,429	\$6,123,250	9.2%

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 days 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

	FY2022	FY2023	FY2024	FY25 Forecasted
Workload Measures:				
Number of sworn positions	45	45	45	45
Number of calls for service	17564	16135	14455	16500
Annual Training hours	7994	8438	6793	8,000
Citizen complaints against officers	2	3	5	4
Yearly in-service training opportunities conducted	1	1	1	1
Annual firearms training opportunities conducted	1	1	1	2
Reports:				
Open records requests completed	1800	1824	1834	1800
Report requests fulfilled (DA, Prosecutor)	219	205	223	250
CCIC criminal histories run	1645	1304	1688	1650
Expungements processed	0	0	0	0
Service:				
Cases assigned	367	239	326	350
Calls for service	17564	16135	14455	16500
Traffic accidents	618	630	638	620
Traffic related injuries	211	185	154	190
Traffic citations	1869	2771	3897	3000
Criminal cases closed	334	306	282	330
Traffic fatalities	3	2	1	0
Productivity Measures:				
Maintain Georgia Certification Standards (onsite)	Yes	Yes	Yes	Yes
Total clearance of assigned cases	334	306	282	330
Percent of cases cleared by arrest	40%	29%	35%	40%
Percent of cases unfounded	0.25%	0.00%	0.00%	0
Percent of open records requests fulfilled within 3 business days	100%	100%	100%	100%
Percent of officers with Associates degree or higher	20%	21%	30%	20%
Percent of officers with Bachelors degree or higher	24%	20%	13%	20%
Percent of officers with Masters degree or higher	6%	6%	3%	4%
GCIC audit passed (every 3 years)	N/A	N/A	Yes	Yes

Fire (General Fund)

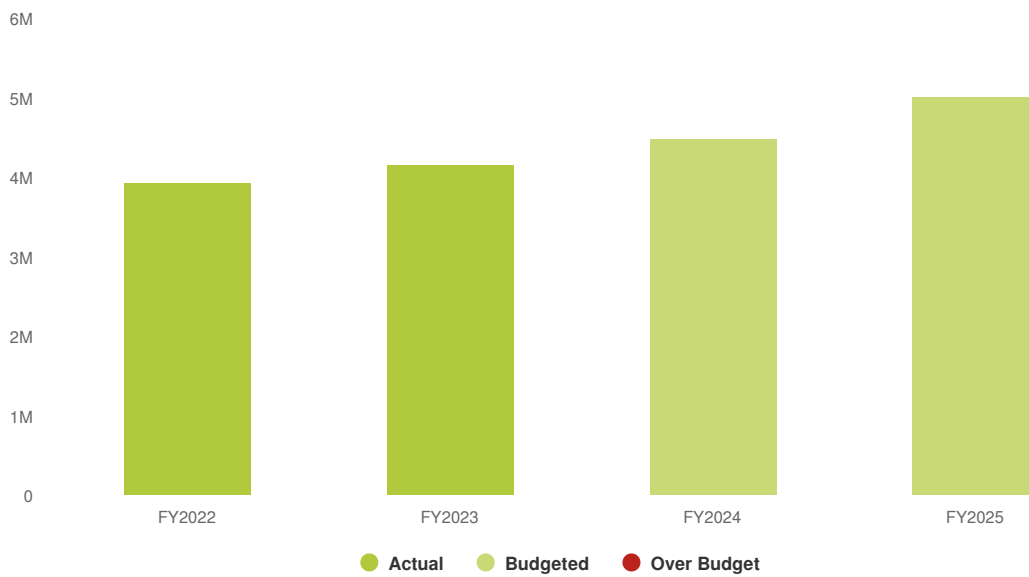
Statement of Purpose

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

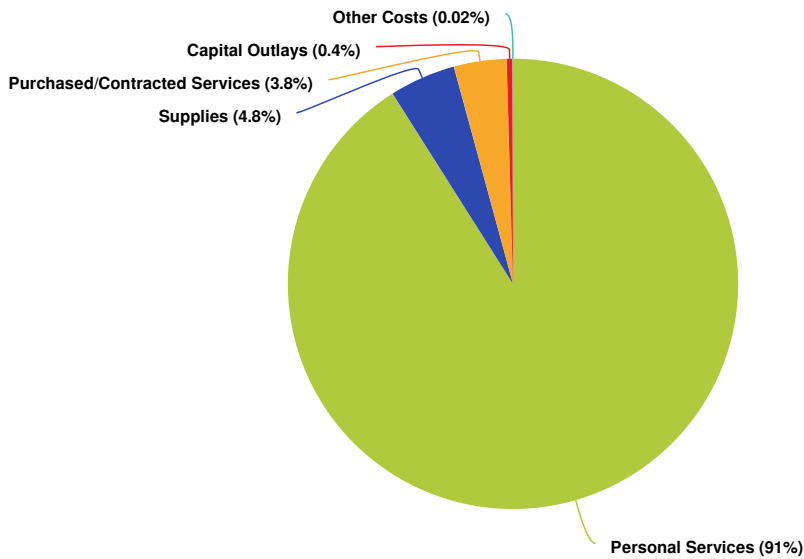
\$5,025,941 **\$528,509**
(11.75% vs. prior year)

General Fund - Fire Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personal Services					
Salaries and Wages					
REGULAR SALARIES	\$1,878,023	\$2,170,966	\$2,033,252	\$2,642,987	8.3%
TEMPORARY EMPLOYEES	\$42,354	\$0	\$0	\$0	0%
OVERTIME	\$120,315	\$130,694	\$143,799	\$140,000	-18.9%
VACATION	\$132,180	\$125,279	\$0	\$0	0%
HOLIDAY	\$80,863	\$99,461	\$0	\$0	0%
Total Salaries and Wages:	\$2,253,735	\$2,526,399	\$2,177,051	\$2,782,987	6.5%
Benefits					
GROUP INSURANCE	\$549,906	\$607,650	\$653,525	\$904,192	15.3%
SOCIAL SECURITY (FICA)	\$128,074	\$165,332	\$134,989	\$163,886	1.1%
MEDICARE	\$29,953	\$33,920	\$31,585	\$38,345	1.1%
RETIREMENT CONTRIBUTION	\$0	\$391,899	\$167,376	\$551,251	174.3%
PUBLIC SAFETY PENSION	\$10,200	\$11,349	\$8,747	\$0	-100%
WORKERS' COMPENSATION	\$0	\$20,903	\$34,986	\$20,000	-52.4%
OTHER EMPLOYEE BENEFITS	\$494,979	\$38,342	\$179,132	\$114,060	-47%
Total Benefits:	\$1,213,111	\$1,269,395	\$1,210,340	\$1,791,734	23.3%
Total Personal Services:	\$3,466,846	\$3,795,794	\$3,387,392	\$4,574,721	12.5%
Purchased/Contracted Services					

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Purchased Professional Services					
PROFESSIONAL	\$1,375	\$1,300	\$1,604	\$0	-100%
TECHNICAL	\$95	\$24,479	\$26,656	\$32,000	0%
Total Purchased Professional Services:	\$1,470	\$25,779	\$28,260	\$32,000	-5.7%
Property Services					
GENERAL REPAIRS & MAINTENANCE	\$1,299	\$18,466	\$1,666	\$0	-100%
BUILDING MAINTENANCE	\$200,591	\$3,241	\$1,666	\$0	-100%
VEHICLE REPAIRS & MAINTENANCE	\$20,022	\$48,395	\$29,155	\$45,000	28.6%
EQUIPMENT REPAIRS & MAINTENANCE	\$8,125	\$11,001	\$11,246	\$13,500	0%
RENTAL OF EQUIPMENT	\$3,967	\$2,726	\$4,165	\$5,000	0%
Total Property Services:	\$234,004	\$83,829	\$47,898	\$63,500	10.4%
Other					
INS, OTHER THAN EMP BENEFIT	\$0	\$0	\$0	\$6,620	N/A
COMMUNICATIONS	\$16,807	\$33,721	\$31,654	\$38,000	0%
PRINTING & BINDING	\$0	\$0	\$250	\$300	0%
TRAVEL	\$5,863	\$6,353	\$6,706	\$10,000	24.2%
DUES & FEES	\$300	\$822	\$1,250	\$3,500	133.3%
EDUCATION & TRAINING	\$22,356	\$18,458	\$29,322	\$35,200	0%
LICENSES & FEES	\$0	\$134	\$0	\$0	0%
Total Other:	\$45,327	\$59,488	\$69,181	\$93,620	12.7%
Total Purchased/Contracted Services:	\$280,801	\$169,095	\$145,338	\$189,120	8.4%
Supplies					
GENERAL SUPPLIES	\$22,402	\$24,356	\$18,326	\$22,000	0%
WATER / SEWAGE	\$0	\$26,380	\$0	\$0	0%
ELECTRICITY	\$0	\$31,548	\$0	\$0	0%
GASOLINE	\$23,345	\$27,498	\$33,320	\$40,000	0%
FOOD & MEALS	\$6,277	\$6,038	\$7,081	\$9,000	5.9%
BOOKS & PUBLICATIONS	\$461	\$1,207	\$3,665	\$4,400	0%
SMALL TOOLS & EQUIPMENT	\$19,910	\$18,068	\$51,708	\$65,200	5%
TECHNOLOGY EQUIPMENT	\$5,503	\$8,727	\$9,996	\$12,000	0%
OTHER SUPPLIES	\$12,781	\$13,905	\$13,745	\$16,500	0%
UNIFORMS	\$25,917	\$26,297	\$29,155	\$35,000	0%
PROTECTIVE CLOTHING	\$19,276	\$23,986	\$23,824	\$35,000	22.4%
Total Supplies:	\$135,872	\$208,008	\$190,819	\$239,100	4.4%
Capital Outlays					
Machinery and Equipment					
MACHINERY & EQUIPMENT	\$0	\$0	\$21,979	\$22,000	-16.6%

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Machinery and Equipment:	\$0	\$0	\$21,979	\$22,000	-16.6%
Total Capital Outlays:	\$0	\$0	\$21,979	\$22,000	-16.6%
Other Costs					
Payments to Other Agencies					
PUBLIC RELATIONS	\$680	\$815	\$833	\$1,000	0%
Total Payments to Other Agencies:	\$680	\$815	\$833	\$1,000	0%
Total Other Costs:	\$680	\$815	\$833	\$1,000	0%
Debt Service					
Principal					
PRINCIPAL	-\$610	\$0	\$0	\$0	0%
CAPITAL LEASE	\$57,781	\$0	\$0	\$0	0%
Total Principal:	\$57,171	\$0	\$0	\$0	0%
Interest					
INTEREST	\$3,768	\$0	\$0	\$0	0%
Total Interest:	\$3,768	\$0	\$0	\$0	0%
Total Debt Service:	\$60,939	\$0	\$0	\$0	0%
Total Expense Objects:	\$3,945,139	\$4,173,713	\$3,746,360	\$5,025,941	11.8%

Goals & Objectives

1. Purchase a 2025 Tahoe (\$57,000)
 - A) Provide the Fire Chief with an updated vehicle.
 - B) To allow the current Tahoe to be used as a training/travel vehicle for firefighters.
2. Thermal Imaging Camera (TIC) (2 @ \$7,500/ea for a total of \$15,000)
 - A) Complete the project of providing every "First Out Apparatus" and updated TIC.
3. Smart Board (\$7,000)
 - A) Provide an updated means of reviewing for the Fire Marshal's Office for "Plan Review."
 - B) Price quoted by the City of Winder Technology Department.
4. Tablets for Trucks (\$50,000)
 - A) Replace outdated tablets with computerized aided dispatch in all fire apparatus.
5. Begin a replacement schedule for vehicles in the Fire Marshal's Office. Submitted by the City of Winder Technology Department.



Key Performance Indicators

	FY2022	FY2023	FY2024 7/01/23- 2/29/2024	FY25 Forecasted
Workload measures:				
Number of structure fires	25	32	21	21
Number of vehicle fires	11	12	10	10
Number of other fires	7	15	13	13
Number of resure calls - emergency medical treatment	1773	1662	1410	1410
Number of rescue calls - all others	250	319	192	192
Number of hazardous condintions calls	78	73	45	45
Number of service calls	105	120	83	83
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 - others	51	77	52	52
Total number of false calls	51	77	52	52
Number of car seats fit-checked by firefighters	N/A	N/A	N/A	N/A
Number of field inspections	965	1000	703	703
Average training hours per firefighter	282	285	215	215
Total training hours received	10436	10500	7875	7875
Training hours received in-house per firefighter	160	160	160	160
Total call volume	2487	2540	2000	2000
Productivity Measures:				
Average response time	5:04	5:15	4:57	4:57
ISO rating	2	2	2	2
Georgia Municipal Benchmarking Project:				
EMS: Total fire/EMS personnell and operations	1995	1916	1718	1718
Expenditure: Total fire/EMS personnel and operations	44	44	44	44
Residential 1-2 family structures: Percentage confined to object or room of origin	89%	7%	10%	10%
Fire incidents - residential: Total 1-2 family, multi family, and other	28 Structure 12 Vehicle 34 Brush	13	16	16
Hours paid, sworn fire/EMS, including OT	104416	107296	107296	107296
Percentage of cardiac patiens w/pulsatile rythms upon delivery to a hospital	N/A	N/A	N/A	N/A
Survey: Fire service quality, among all respondents: % Ecellent or Good	No survey	N/A	N/A	N/A
Emergency fire travel time" % 4 minutes or under: From turnout to arrival on scene	25%	27%	28%	28%
Emergency fire response time: % with a total time of 6 minutes, 20 seconds and under from call entry to arrival on scene	71%	77%	77%	77%
Residential population: Fire suppression	18944	18944	19838	19838

Residential population of area served: EMS	18944	18944	19838	19838
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Public Works (General Fund)

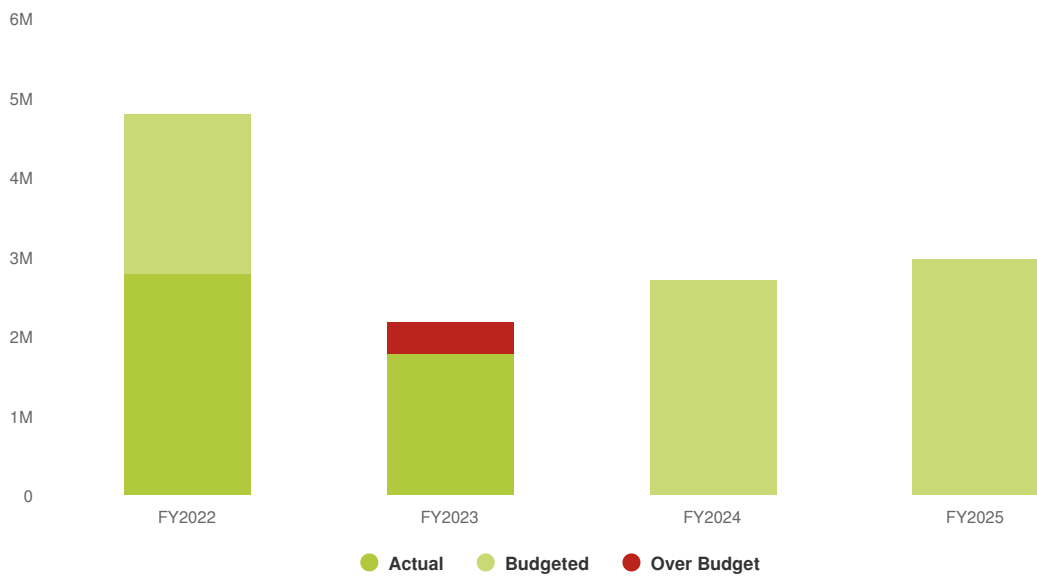
Statement of Purpose

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

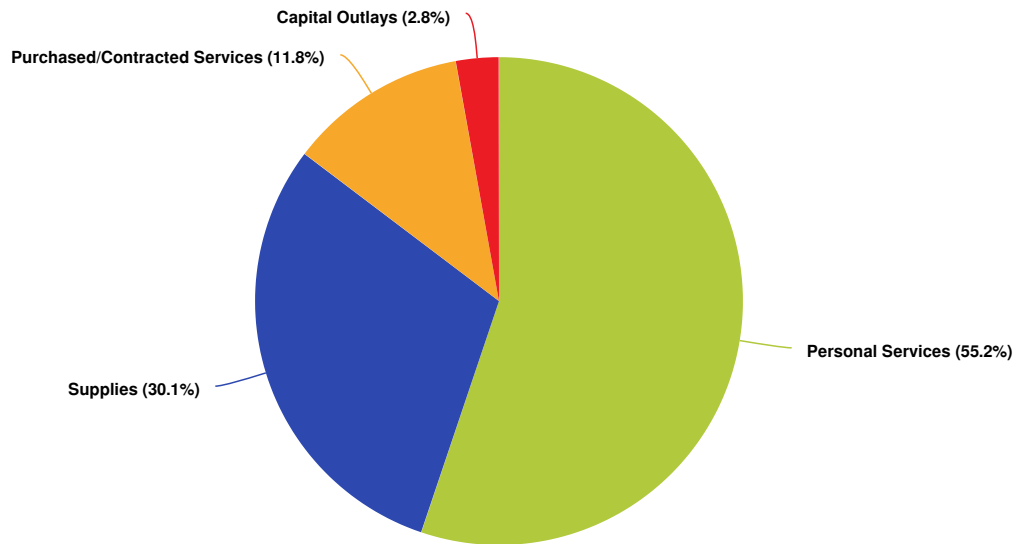
\$2,986,342 **\$263,849**
(9.69% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personal Services					
Salaries and Wages					
REGULAR SALARIES	\$0	\$27,219	\$760,675	\$1,124,502	23.1%
OVERTIME	\$0	\$119	\$37,485	\$40,000	-11.1%
VACATION	\$0	\$1,332	\$0	\$0	0%
HOLIDAY	\$0	\$406	\$0	\$0	0%
Total Salaries and Wages:	\$0	\$29,077	\$798,160	\$1,164,502	21.5%
Benefits					
GROUP INSURANCE	\$0	-\$1,814	\$471,705	\$303,329	-46.4%
SOCIAL SECURITY (FICA)	\$0	\$1,859	\$47,173	\$69,730	23.1%
MEDICARE	\$0	\$435	\$11,036	\$16,316	23.1%
RETIREMENT CONTRIBUTION	\$0	\$44,544	\$47,519	\$86,890	52.3%
WORKERS' COMPENSATION	\$0	\$742	\$70,805	\$2,000	-97.6%
OTHER EMPLOYEE BENEFITS	\$0	\$1,746	\$4,266	\$4,875	-4.8%
Total Benefits:	\$0	\$47,511	\$652,504	\$483,140	-38.3%
Total Personal Services:	\$0	\$76,588	\$1,450,663	\$1,647,642	-5.4%
Purchased/Contracted Services					
Purchased Professional Services					
PROFESSIONAL	\$1,859,847	\$1,063,007	\$249,900	\$100,000	-66.7%

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
TECHNICAL	\$1,500	\$2,000	\$2,083	\$67,000	2,580%
Total Purchased Professional Services:	\$1,861,347	\$1,065,007	\$251,983	\$167,000	-44.8%
Property Services					
LANDFILL FEES	\$1,050	\$6,691	\$8,330	\$12,000	20%
GENERAL REPAIRS & MAINTENANCE	\$61,917	\$48,656	\$5,831	\$15,000	114.3%
INFRASTRUCTURE REPAIRS & MAINTENANCE	\$198,109	\$92,178	\$24,990	\$46,000	53.3%
BUILDING MAINTENANCE	\$14,140	\$20,188	\$8,330	\$25,000	150%
VEHICLE REPAIRS & MAINTENANCE	\$103,764	\$97,364	\$45,815	\$21,000	-61.8%
EQUIPMENT REPAIRS & MAINTENANCE	\$39,864	\$65,777	\$24,990	\$18,000	-40%
RENTAL OF EQUIPMENT	\$40,248	\$3,607	\$9,996	\$10,000	-16.7%
Total Property Services:	\$459,092	\$334,461	\$128,282	\$147,000	-4.5%
Other					
CLAIMS	\$5,000	\$886	\$0	\$0	0%
COMMUNICATIONS	\$4,151	\$6,214	\$4,165	\$23,000	360%
TRAVEL	\$0	\$0	\$0	\$2,000	N/A
DUES & FEES	\$24,721	\$9,236	\$4,165	\$10,000	100%
EDUCATION & TRAINING	\$0	\$160	\$0	\$4,000	N/A
LICENSES & FEES	\$331	\$270	\$0	\$500	N/A
Total Other:	\$34,202	\$16,767	\$8,330	\$39,500	295%
Total Purchased/Contracted Services:	\$2,354,641	\$1,416,235	\$388,595	\$353,500	-24.2%
Supplies					
GENERAL SUPPLIES	\$9,710	\$138,027	\$24,990	\$100,000	233.3%
WATER / SEWAGE	\$14,489	\$18,650	\$8,330	\$30,000	200%
ELECTRICITY	\$25,946	\$28,436	\$1,666	\$10,000	400%
STREETLIGHT ELECTRICITY	\$350,851	\$360,852	\$270,725	\$660,000	103.1%
GASOLINE	-\$6,077	\$117,640	\$33,320	\$54,000	35%
FOOD & MEALS	\$322	\$463	\$4,165	\$3,200	-36%
SMALL TOOLS & EQUIPMENT	\$13,453	\$26,233	\$53,312	\$21,000	-67.2%
TECHNOLOGY EQUIPMENT	\$0	\$2,668	\$19,576	\$10,000	-57.4%
UNIFORMS	\$0	\$5,611	\$12,495	\$12,000	-20%
Total Supplies:	\$408,695	\$698,578	\$428,579	\$900,200	75%
Capital Outlays					
Property					
INFRASTRUCTURE	\$23,590	\$0	\$0	\$0	0%
Total Property:	\$23,590	\$0	\$0	\$0	0%
Machinery and Equipment					
MACHINERY & EQUIPMENT	\$0	\$0	\$0	\$85,000	N/A

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Machinery and Equipment:	\$0	\$0	\$0	\$85,000	N/A
Total Capital Outlays:	\$23,590	\$0	\$0	\$85,000	N/A
Total Expense Objects:	\$2,786,926	\$2,191,401	\$2,267,836	\$2,986,342	9.7%

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	FY22	FY23	FY24**	FY25 Forecasted
Number of buildings maintained	*	30		30
Number of parks maintained	*	8		7
Number of street miles maintained	*	315		200
Number of work orders completed	*	5631		5200
Number of times parks are mowed during the growing season	*	43		43
Number of work orders completed on playground equipment	*	33		60
Number of work orders completed on City buildings	*	594		1000
Hours of litter pick-up services provided	*	*		500
Number of streetlights maintained	*	110		110
Street repair work orders completed	*	486		500
Pothole repair work orders completed	*	486		1500
Number of damaged or missing street signs replaced	*	37		1500
Number of special events requiring special detail services	*	13		20
Tons of leaves collected during street sweeping	*	114		150
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				
Percentage of work orders completed in 30 days	*	80%		75
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	*	10		7
Average number of days to complete sink hole work order	*	N/A		15
Average number of days to complete sign replacement/upgrade work order	*	10		7
Average number of days to complete signal light maintenance work order	*	N/A		N/A
Average number of days to complete striping work order	*	N/A		45
Average number of days to complete facilities work order	*	5		5
Number of vehicles maintained	*	23		27
Number of vehicle-related accidents	*	N/A		N/A

*Data not available until FY 2023; established in-house department.

**Data not yet available for FY24.



Planning and Development (General Fund)

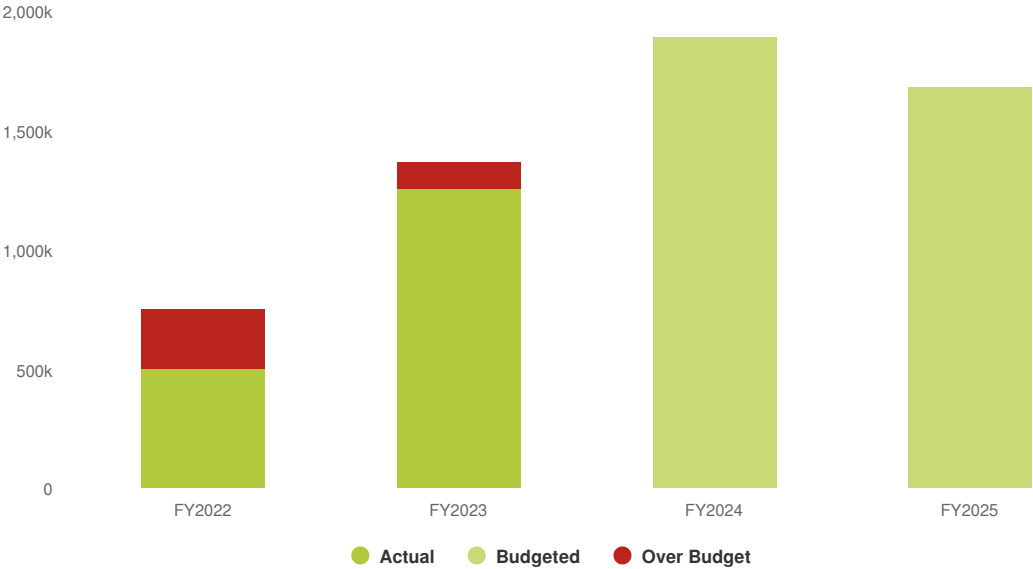
Statement of Purpose

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

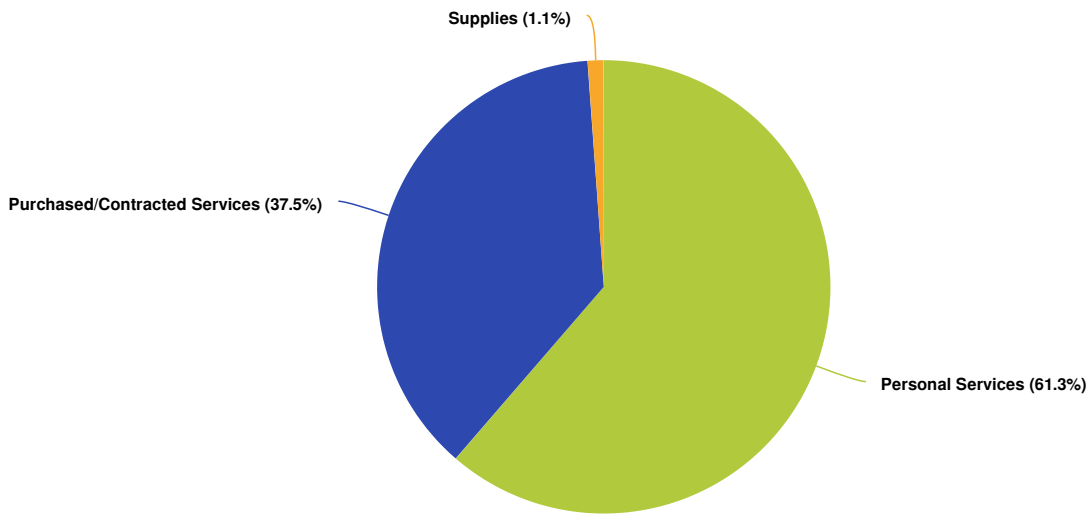
\$1,683,736 **-\$208,122**
(-11.00% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personal Services					
Salaries and Wages					
REGULAR SALARIES	\$108,396	\$262,437	\$539,444	\$676,622	4.5%
OVERTIME	\$7,495	\$1,845	\$14,046	\$2,000	-88.1%
VACATION	\$6,008	\$10,612	\$0	\$0	0%
HOLIDAY	\$3,523	\$8,845	\$0	\$0	0%
Total Salaries and Wages:	\$125,423	\$283,738	\$553,490	\$678,622	2.1%
Benefits					
GROUP INSURANCE	\$28,443	\$45,683	\$158,973	\$200,059	4.8%
SOCIAL SECURITY (FICA)	\$7,104	\$18,514	\$30,255	\$41,954	15.5%
MEDICARE	\$1,662	\$3,980	\$7,079	\$9,816	15.5%
RETIREMENT CONTRIBUTION	\$0	\$39,108	\$33,400	\$85,930	114.3%
WORKERS' COMPENSATION	\$0	\$2,215	\$0	\$2,500	N/A
OTHER EMPLOYEE BENEFITS	\$13,314	\$6,113	\$2,078	\$13,890	456.7%
Total Benefits:	\$50,523	\$115,613	\$231,785	\$354,149	27.3%
Total Personal Services:	\$175,946	\$399,351	\$785,275	\$1,032,771	9.6%
Purchased/Contracted Services					
Purchased Professional Services					
PROFESSIONAL	\$506,435	\$924,943	\$723,877	\$545,000	-37.3%

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
TECHNICAL	\$35,215	\$18,187	\$28,364	\$48,500	42.4%
Total Purchased Professional Services:	\$541,650	\$943,129	\$752,241	\$593,500	-34.3%
Property Services					
CLEANING SERVICES	\$120	\$0	\$0	\$0	0%
GENERAL REPAIRS & MAINTENANCE	\$126	\$470	\$0	\$0	0%
BUILDING MAINTENANCE	\$4,303	\$33	\$0	\$0	0%
EQUIPMENT REPAIRS & MAINTENANCE	\$68	\$0	\$0	\$0	0%
Total Property Services:	\$4,617	\$503	\$0	\$0	0%
Other					
COMMUNICATIONS	\$321	\$1,020	\$8,330	\$10,000	0%
ADVERTISING	\$2,772	\$2,430	\$4,165	\$5,000	0%
PRINTING & BINDING	\$276	\$0	\$2,083	\$5,000	100%
TRAVEL	\$1,600	\$2,271	\$2,666	\$5,500	71.9%
DUES & FEES	\$0	\$250	\$833	\$2,900	190%
EDUCATION & TRAINING	\$11,345	\$7,761	\$6,248	\$10,000	33.3%
Total Other:	\$16,314	\$13,731	\$24,324	\$38,400	31.5%
Total Purchased/Contracted Services:	\$562,580	\$957,364	\$776,564	\$631,900	-32.2%
Supplies					
GENERAL SUPPLIES	\$3,528	\$4,752	\$3,332	\$7,000	75%
GASOLINE	\$0	\$23	\$0	\$500	N/A
FOOD & MEALS	\$2,040	\$675	\$2,083	\$1,440	-42.4%
BOOKS & PUBLICATIONS	\$0	\$80	\$417	\$500	0%
SMALL TOOLS & EQUIPMENT	\$0	\$0	\$417	\$500	0%
TECHNOLOGY EQUIPMENT	\$11,521	\$5,723	\$6,664	\$8,000	0%
UNIFORMS	\$0	\$0	\$1,166	\$1,125	-19.6%
Total Supplies:	\$17,089	\$11,252	\$14,078	\$19,065	12.8%
Total Expense Objects:	\$755,615	\$1,367,967	\$1,575,917	\$1,683,736	-11%

Goals & Objectives

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



Key Performance Indicators

	FY22	FY23	FY24	FY25 Forecasted
Permits Issued	663	402	249	249
Inspections Completed	3,032	3,231	1,643	1,643

Code Enforcement (General Fund)

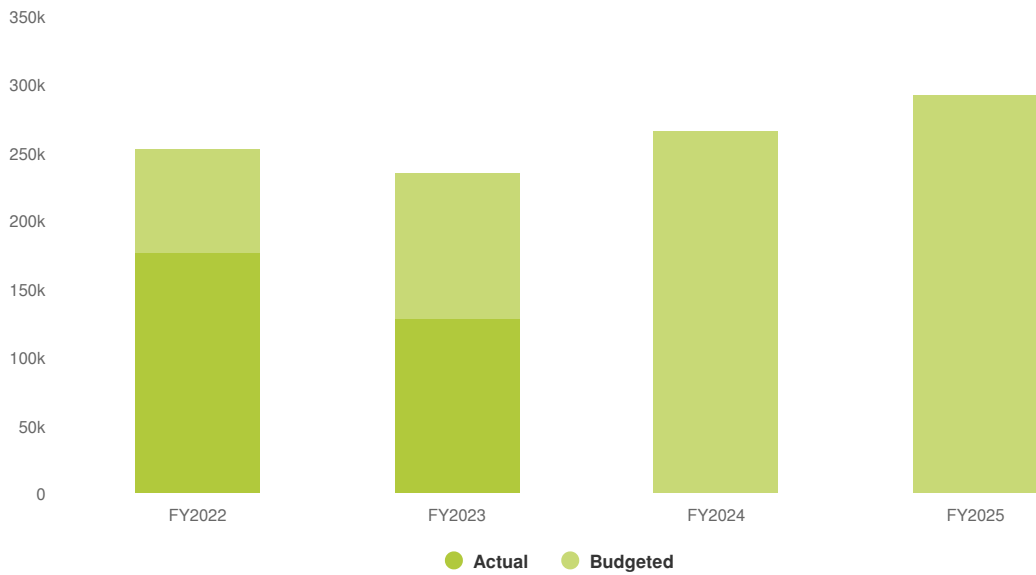
Statement of Purpose

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

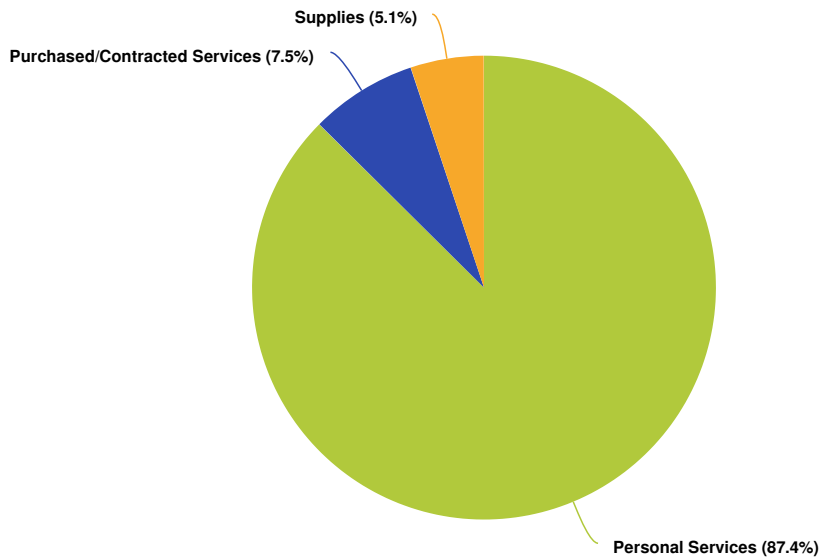
\$292,395 **\$25,887**
(9.71% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personal Services					
Salaries and Wages					
REGULAR SALARIES	\$97,699	\$73,508	\$123,612	\$150,657	1.5%
OVERTIME	\$1,133	\$5,044	\$5,963	\$5,000	-30.1%
VACATION	\$3,884	\$1,524	\$0	\$0	0%
HOLIDAY	\$4,603	\$3,591	\$0	\$0	0%
Total Salaries and Wages:	\$107,319	\$83,667	\$129,575	\$155,657	0.1%
Benefits					
GROUP INSURANCE	\$31,304	\$15,093	\$40,593	\$75,956	55.9%
SOCIAL SECURITY (FICA)	\$5,879	\$5,960	\$8,034	\$9,343	-3.1%
MEDICARE	\$1,375	\$1,143	\$1,880	\$2,187	-3.1%
RETIREMENT CONTRIBUTION	\$0	\$2,331	\$7,776	\$10,247	9.8%
PUBLIC SAFETY PENSION	\$125	\$0	\$0	\$0	0%
WORKERS COMPENSATION	\$0	\$628	\$0	\$700	N/A
OTHER EMPLOYEE BENEFITS	\$11,629	\$873	\$656	\$1,550	96.7%
Total Benefits:	\$50,311	\$26,029	\$58,940	\$99,983	41.3%
Total Personal Services:	\$157,630	\$109,695	\$188,514	\$255,640	13%
Purchased/Contracted Services					
Purchased Professional Services					

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
TECHNICAL	\$0	\$1,453	\$0	\$0	0%
Total Purchased Professional Services:	\$0	\$1,453	\$0	\$0	0%
Property Services					
VEHICLE REPAIRS & MAINTENANCE	\$3,250	\$7,406	\$6,248	\$7,500	0%
EQUIPMENT REPAIRS & MAINTENANCE	\$255	\$65	\$417	\$500	0%
Total Property Services:	\$3,504	\$7,471	\$6,664	\$8,000	0%
Other					
COMMUNICATIONS	\$5,101	\$2,833	\$4,165	\$4,000	-20%
PRINTING & BINDING	\$303	\$673	\$2,499	\$1,000	-66.7%
TRAVEL	\$2,184	\$853	\$2,916	\$3,500	0%
DUES & FEES	\$0	\$62	\$250	\$300	0%
EDUCATION & TRAINING	\$2,998	\$520	\$4,165	\$5,000	0%
Total Other:	\$10,586	\$4,941	\$13,994	\$13,800	-17.9%
Total Purchased/Contracted Services:	\$14,090	\$13,864	\$20,658	\$21,800	-12.1%
Supplies					
GENERAL SUPPLIES	\$138	\$29	\$1,666	\$2,000	0%
GASOLINE	\$3,976	\$5,054	\$5,998	\$7,000	-2.8%
FOOD & MEALS	\$25	\$100	\$833	\$580	-42%
TECHNOLOGY EQUIPMENT	\$842	\$0	\$3,082	\$5,000	35.1%
UNIFORMS	\$378	\$156	\$1,250	\$375	-75%
Total Supplies:	\$5,359	\$5,338	\$12,828	\$14,955	-2.9%
Total Expense Objects:	\$177,079	\$128,898	\$222,001	\$292,395	9.7%

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

	FY22	FY23	FY24	FY25 Forecasted
Violations Issued	3,349	4,497	1,732	1,732
Citations Issued	26	20	8	8

Rose Hill Cemetery Fund (Special Revenue Fund)

Statement of Purpose

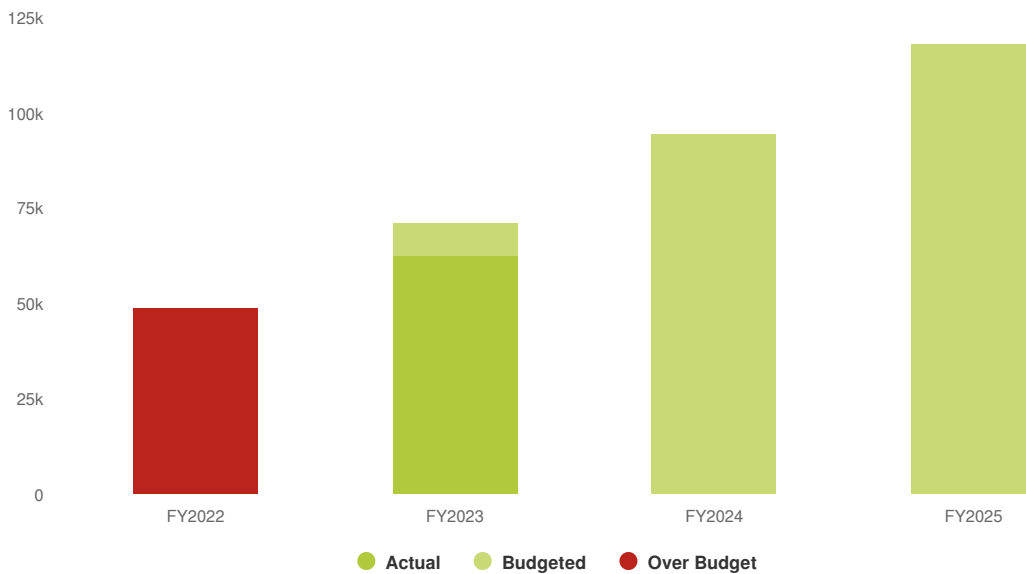
The Rose Hill Cemetery Fund accounts for activities connected with the receipt and disbursements of funds restricted for support of the city owned and operated Rose Hill City cemetery.

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

Expenditures Summary

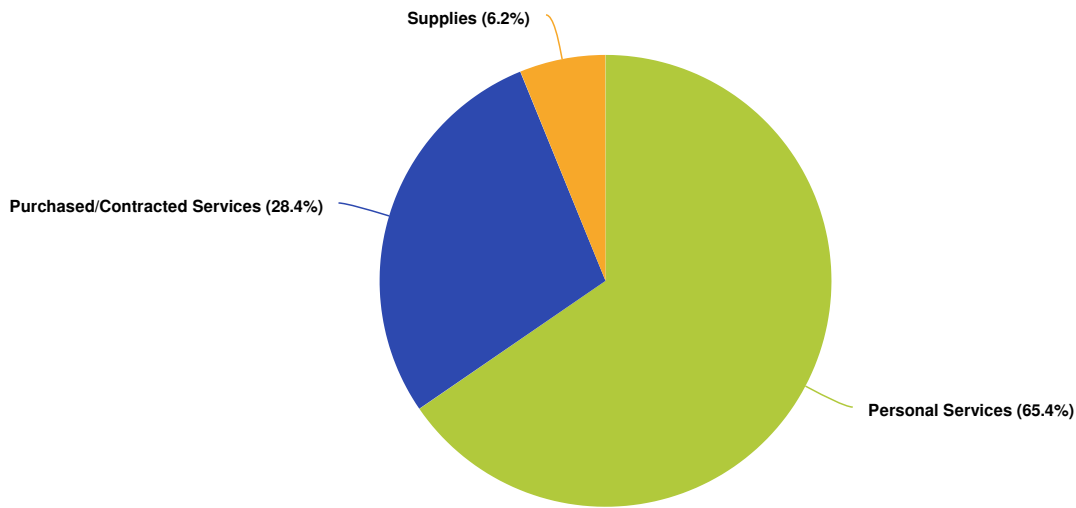
\$117,865 **\$23,427**
(24.81% vs. prior year)

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 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personal Services					
Salaries and Wages					
REGULAR SALARIES	\$0	\$0	\$31,188	\$39,520	5.6%
Total Salaries and Wages:	\$0	\$0	\$31,188	\$39,520	5.6%
Benefits					
GROUP INSURANCE	\$0	\$0	\$23,010	\$31,948	15.7%
SOCIAL SECURITY (FICA)	\$0	\$0	\$1,934	\$2,451	5.6%
MEDICARE	\$0	\$0	\$452	\$574	5.7%
RETIREMENT CONTRIBUTION	\$0	\$0	\$1,872	\$2,372	5.6%
OTHER EMPLOYEE BENEFITS	\$0	\$0	\$219	\$250	-4.9%
Total Benefits:	\$0	\$0	\$27,487	\$37,595	13.9%
Total Personal Services:	\$0	\$0	\$58,675	\$77,115	9.5%
Purchased/Contracted Services					
Purchased Professional Services					
PROFESSIONAL	\$43,030	\$50,004	\$8,330	\$10,000	0%
TECHNICAL	\$2,000	\$1,000	\$0	\$16,000	N/A
Total Purchased Professional Services:	\$45,030	\$51,004	\$8,330	\$26,000	160%

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Property Services					
GENERAL REPAIRS & MAINTENANCE	\$3,898	\$5,000	\$8,330	\$7,000	-30%
Total Property Services:	\$3,898	\$5,000	\$8,330	\$7,000	-30%
Other					
PRINTING & BINDING	\$0	\$0	\$833	\$500	-50%
DUES & FEES	\$0	\$125	\$0	\$0	0%
Total Other:	\$0	\$125	\$833	\$500	-50%
Total Purchased/Contracted Services:	\$48,928	\$56,129	\$17,493	\$33,500	59.5%
Supplies					
GENERAL SUPPLIES	\$0	\$0	\$833	\$5,000	400%
WATER/SEWAGE	\$0	\$6,504	\$0	\$2,000	N/A
FOOD & MEALS	\$0	\$0	\$833	\$250	-75%
Total Supplies:	\$0	\$6,504	\$1,666	\$7,250	262.5%
Other Costs					
Payments to Other Agencies					
PUBLIC RELATIONS	\$0	\$0	\$833	\$0	-100%
Total Payments to Other Agencies:	\$0	\$0	\$833	\$0	-100%
Total Other Costs:	\$0	\$0	\$833	\$0	-100%
Total Expense Objects:	\$48,928	\$62,633	\$78,667	\$117,865	24.8%

Goals & Objectives

- Implement the City Council's vision of the Rose Hill Cemetery Master Plan
- Continue to streamline the cemetery's management and operations.
- To encourage and enhance the use of the cemetery as a passive park.

Police Confiscation Fund (Special Revenue Fund)

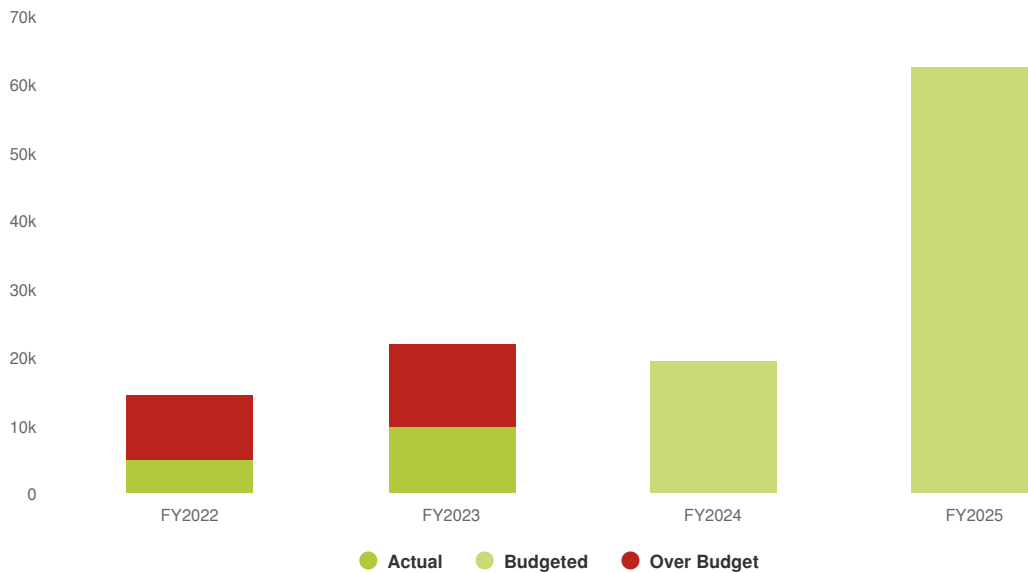
Statement of Purpose

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.

Expenditures Summary

\$62,837 **\$43,337**
 (222.24% vs. prior year)

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



Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Supplies					
OTHER SUPPLIES	\$14,500	\$8,761	\$0	\$0	0%
SMALL TOOLS & EQUIPMENT	\$0	\$0	\$1,666	\$0	-100%

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
OTHER SUPPLIES	\$0	\$0	\$8,330	\$0	-100%
Total Supplies:	\$14,500	\$8,761	\$9,996	\$0	-100%
Capital Outlays					
Machinery and Equipment					
MACHINERY & EQUIPMENT	\$0	\$13,350	\$0	\$0	0%
VEHICLES	\$0	\$0	\$4,165	\$62,837	1,156.7%
MACHINERY & EQUIPMENT	\$0	\$0	\$2,083	\$0	-100%
Total Machinery and Equipment:	\$0	\$13,350	\$6,248	\$62,837	737.8%
Total Capital Outlays:	\$0	\$13,350	\$6,248	\$62,837	737.8%
Total Expense Objects:	\$14,500	\$22,111	\$16,244	\$62,837	222.2%



Events/Festivals Fund (Special Revenue Fund)

Statement of Purpose

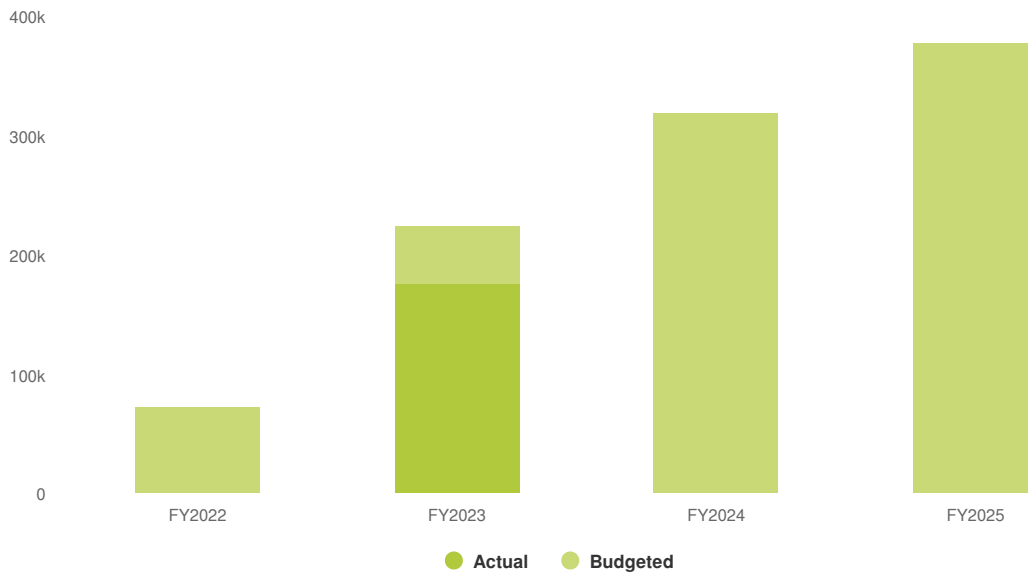
The Festivals Fund accounts for the City's festivals and events. The primary source of revenue is from sponsorships and entry fees from vendors.

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

Expenditures Summary

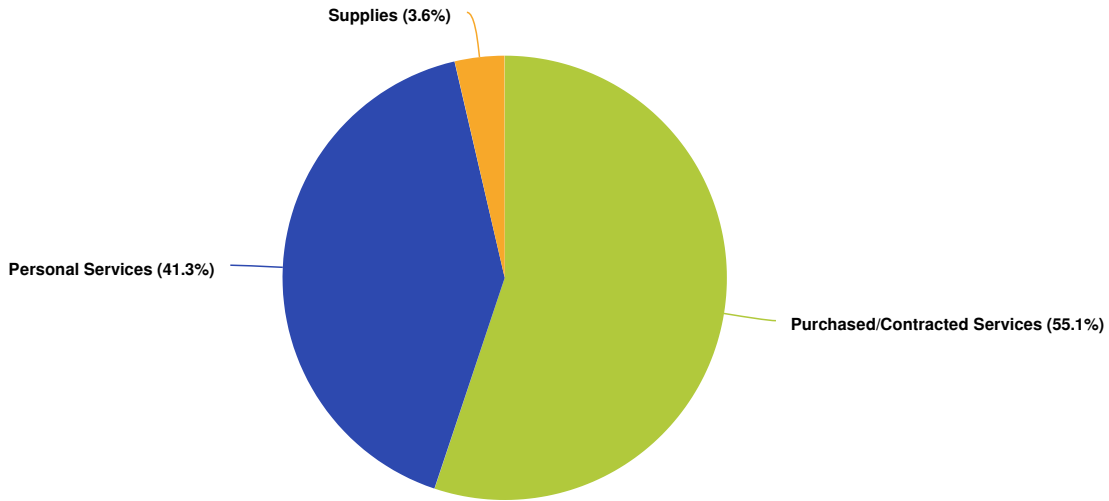
\$378,335 **\$58,966**
(18.46% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personal Services					
Salaries and Wages					
REGULAR SALARIES	\$0	\$56,961	\$87,198	\$110,007	5.1%
OVERTIME	\$0	\$0	\$0	\$20,100	N/A
VACATION	\$0	\$1,169	\$0	\$0	0%
HOLIDAY	\$0	\$2,063	\$0	\$0	0%
Total Salaries and Wages:	\$0	\$60,192	\$87,198	\$130,107	24.3%
Benefits					
GROUP INSURANCE	\$0	\$5,325	\$8,791	\$12,060	14.3%
SOCIAL SECURITY (FICA)	\$0	\$3,498	\$4,271	\$6,201	20.9%
MEDICARE	\$0	\$818	\$999	\$1,451	21%
RETIREMENT CONTRIBUTION	\$0	\$2,332	\$4,133	\$6,001	21%
PUBLIC SAFETY PENSION	\$0	\$1	\$0	\$0	0%
WORKERS' COMPENSATION	\$0	\$316	\$0	\$0	0%
OTHER EMPLOYEE BENEFITS	\$0	\$873	\$219	\$250	-4.9%
Total Benefits:	\$0	\$13,163	\$18,412	\$25,963	17.5%
Total Personal Services:	\$0	\$73,355	\$105,611	\$156,070	23.1%
Purchased/Contracted Services					
Purchased Professional Services					



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
PROFESSIONAL	\$0	\$26,102	\$16,660	\$25,000	25%
TECHNICAL	\$0	\$29,026	\$86,216	\$132,500	28%
Total Purchased Professional Services:	\$0	\$55,128	\$102,876	\$157,500	27.5%
Property Services					
RENTAL OF EQUIPMENT	\$1,540	\$23,712	\$11,912	\$27,500	92.3%
Total Property Services:	\$1,540	\$23,712	\$11,912	\$27,500	92.3%
Other					
ADVERTISING	\$0	\$4,512	\$10,079	\$14,500	19.8%
PRINTING & BINDING	\$0	\$649	\$3,832	\$3,400	-26.1%
TRAVEL	\$0	\$893	\$0	\$1,100	N/A
DUES & FEES	\$0	\$1,345	\$4,357	\$4,565	-12.7%
EDUCATION & TRAINING	\$0	\$450	\$0	\$0	0%
Total Other:	\$0	\$7,849	\$18,268	\$23,565	7.5%
Total Purchased/Contracted Services:	\$1,540	\$86,689	\$133,055	\$208,565	30.6%
Supplies					
GENERAL SUPPLIES	\$0	\$7,230	\$15,040	\$6,000	-66.8%
FOOD & MEALS	\$0	\$5,222	\$4,831	\$3,200	-44.8%
SMALL TOOLS & EQUIPMENT	\$0	\$3,244	\$0	\$4,500	N/A
Total Supplies:	\$0	\$15,696	\$19,871	\$13,700	-42.6%
Capital Outlays					
Machinery and Equipment					
MACHINERY & EQUIPMENT	\$0	\$0	\$7,497	\$0	-100%
Total Machinery and Equipment:	\$0	\$0	\$7,497	\$0	-100%
Total Capital Outlays:	\$0	\$0	\$7,497	\$0	-100%
Total Expense Objects:	\$1,540	\$175,740	\$266,034	\$378,335	18.5%

Goals & Objectives

Program Objectives:

1. Improve connections and partnerships with the downtown merchants and other organizations in the county.
2. Produce events that engage the diverse populations of the community.
3. Re-open the event facilities to create spaces that are functional for multiple uses to promote community and recreational opportunities for all ages.
4. Secure 30% of event budget through sponsorships. (is this more of a performance measure?)
5. Produce 9 TGIFF events
6. Produce 20 city-sponsored events
7. Produce at least two events in partnership with the Barrow County School System
8. Book 1 private event a month (or 12 total) at one of the event facilities (Community Center, Jug Tavern Park, Cultural Arts Center, Plaza, Pine Shore Park, City Pond Park)



Key Performance Indicators

	FY23	FY24	FY25 Forecasted
Performance measures:			
Event attendee count	22400	2000	2000
Event volunteer count	30	0	0
Percentage of budget secured with sponsorships	?	?	?
Number of TGIFF events	9		
Number of city-sponsored events	25	2	2
Number of events in partnership with Barrow County School System	1		
Percentage of months with 1 event per month	80%		

*Data not available for FY22

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

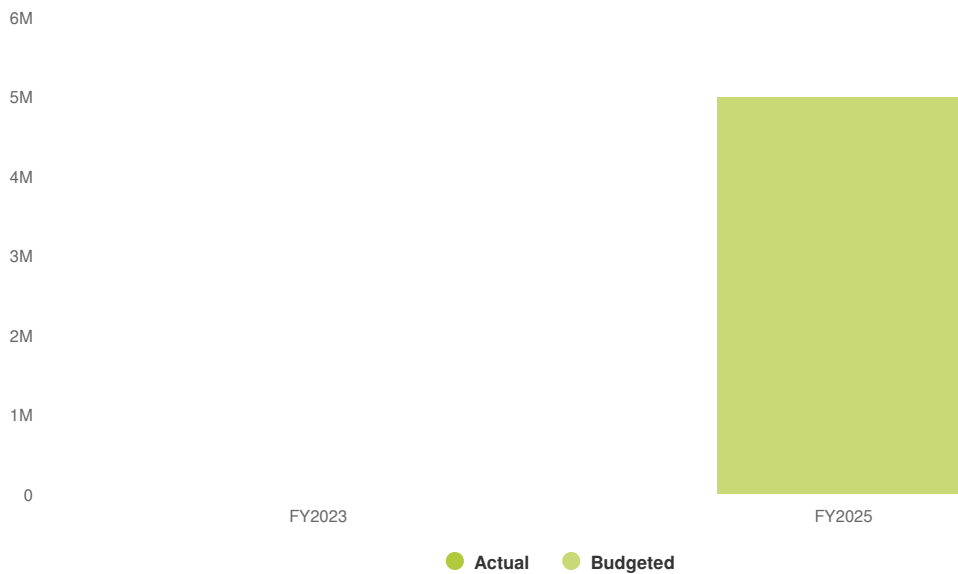
Statement of Purpose

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.

Expenditures Summary

\$5,000,000 **\$5,000,000**
 (100.00% vs. prior year)

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



Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects				
Purchased/Contracted Services				
Purchased Professional Services				

Name	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
PROFESSIONAL	\$0	\$0	\$5,000,000	N/A
Total Purchased Professional Services:	\$0	\$0	\$5,000,000	N/A
Total Purchased/Contracted Services:	\$0	\$0	\$5,000,000	N/A
Total Expense Objects:	\$0	\$0	\$5,000,000	N/A

Library Fund (Special Revenue Fund)

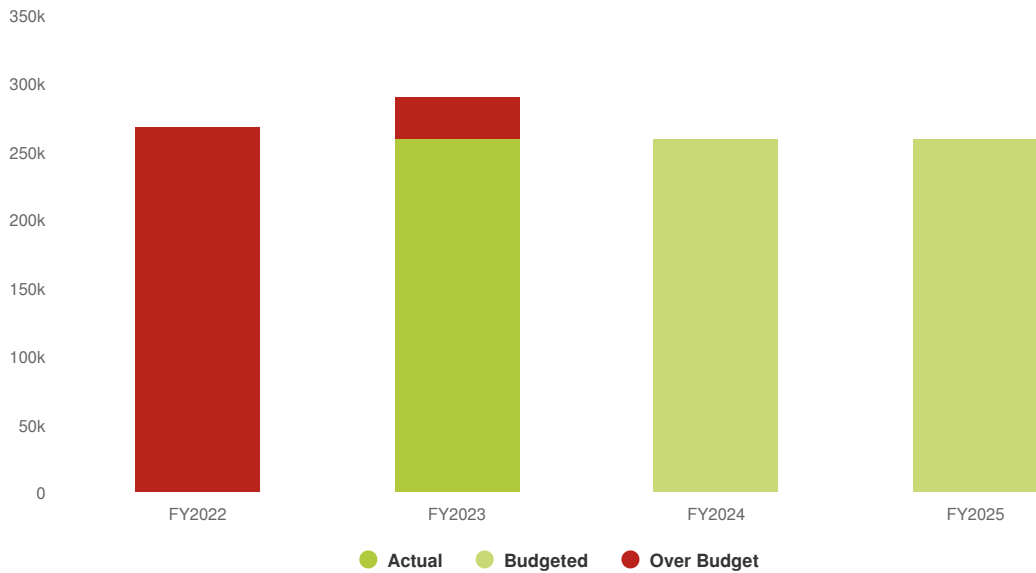
Statement of Purpose

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.

Expenditures Summary

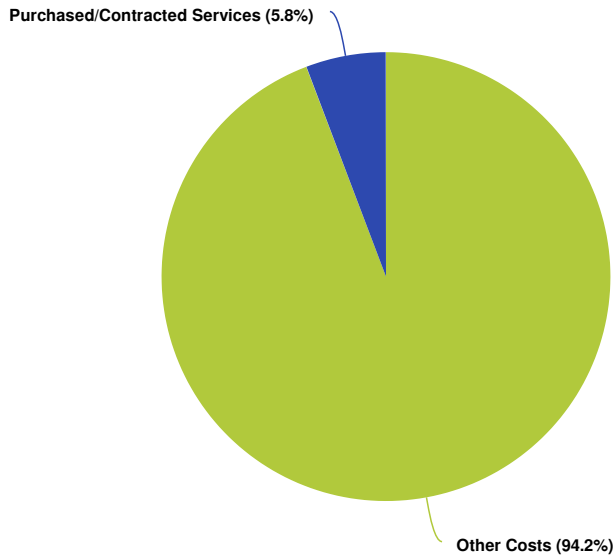
\$260,000 **\$0**
(0.00% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Purchased/Contracted Services					
Property Services					
GENERAL REPAIRS & MAINTENANCE	\$1,723	\$25,921	\$12,495	\$15,000	0%
Total Property Services:	\$1,723	\$25,921	\$12,495	\$15,000	0%
Total Purchased/Contracted Services:	\$1,723	\$25,921	\$12,495	\$15,000	0%
Supplies					
WATER/SEWAGE	\$0	\$1,269	\$0	\$0	0%
ELECTRICITY	\$0	\$18,644	\$0	\$0	0%
Total Supplies:	\$0	\$19,913	\$0	\$0	0%
Other Costs					
Payments to Other Agencies					
CONTRIBUTIONS TO LIBRARY	\$266,857	\$245,000	\$204,085	\$245,000	0%
Total Payments to Other Agencies:	\$266,857	\$245,000	\$204,085	\$245,000	0%
Total Other Costs:	\$266,857	\$245,000	\$204,085	\$245,000	0%
Total Expense Objects:	\$268,580	\$290,834	\$216,580	\$260,000	0%

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

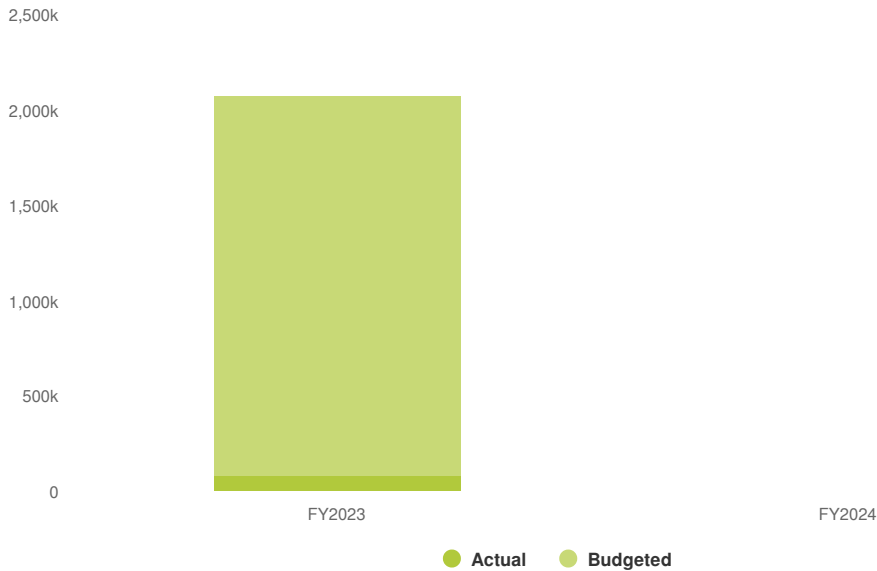
Statement of Purpose

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.

Expenditures Summary

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

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



Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Budgeted	FY2024 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects			
Capital Outlays			
Property			

Name	FY2023 Actual	FY2024 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
INFRASTRUCTURE	\$89,140	\$0	0%
INFRASTRUCTURE	\$0	\$833,333	0%
Total Property:	\$89,140	\$833,333	0%
Total Capital Outlays:	\$89,140	\$833,333	0%
Total Expense Objects:	\$89,140	\$833,333	0%

Hotel/Motel Fund (Special Revenue Fund)

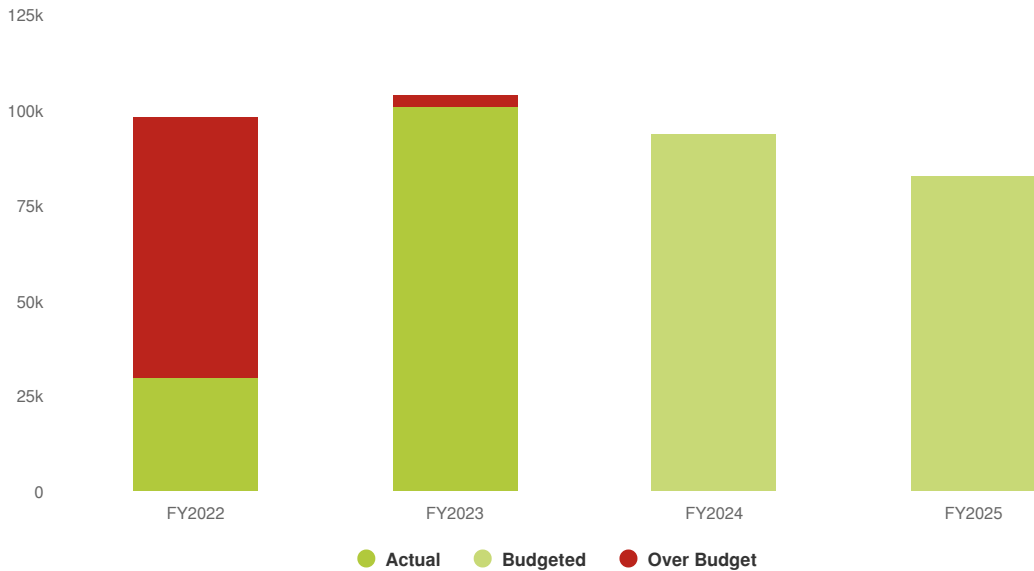
Statement of Purpose

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.

Expenditures Summary

\$82,996 **-\$10,795**
(-11.51% vs. prior year)

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



Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Other Costs					
Payments to Other Agencies					
CONTRACT - CHAMBER OF COMMERCE	\$98,203	\$104,283	\$78,128	\$82,996	-11.5%
Total Payments to Other Agencies:	\$98,203	\$104,283	\$78,128	\$82,996	-11.5%
Total Other Costs:	\$98,203	\$104,283	\$78,128	\$82,996	-11.5%
Total Expense Objects:	\$98,203	\$104,283	\$78,128	\$82,996	-11.5%

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:

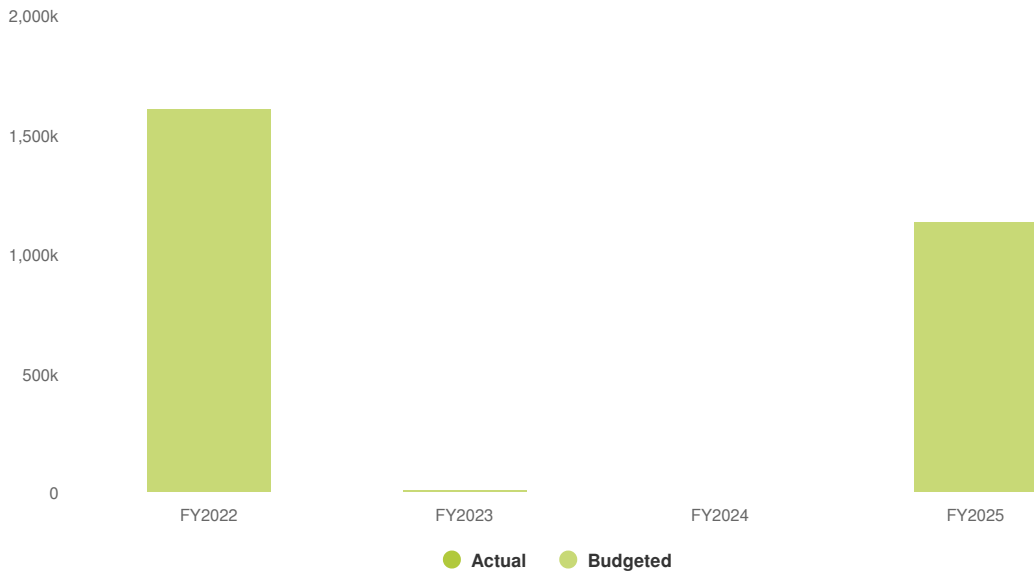
1. Water and Sewer Infrastructure, Improvements, Facilities, and Equipment (64% of funds received).
2. Roads, Streets, Curbs, and Bridges (including stormwater structures) (36% of funds received).

All revenues for this fund have been collected and received.

Expenditures Summary

\$1,136,973 **\$1,136,973**
 (100.00% vs. prior year)

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



Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Capital Outlays					

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Property					
INFRASTRUCTURE	\$0	\$0	\$0	\$1,136,973	N/A
Total Property:	\$0	\$0	\$0	\$1,136,973	N/A
Total Capital Outlays:	\$0	\$0	\$0	\$1,136,973	N/A
Total Expense Objects:	\$0	\$0	\$0	\$1,136,973	N/A

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:

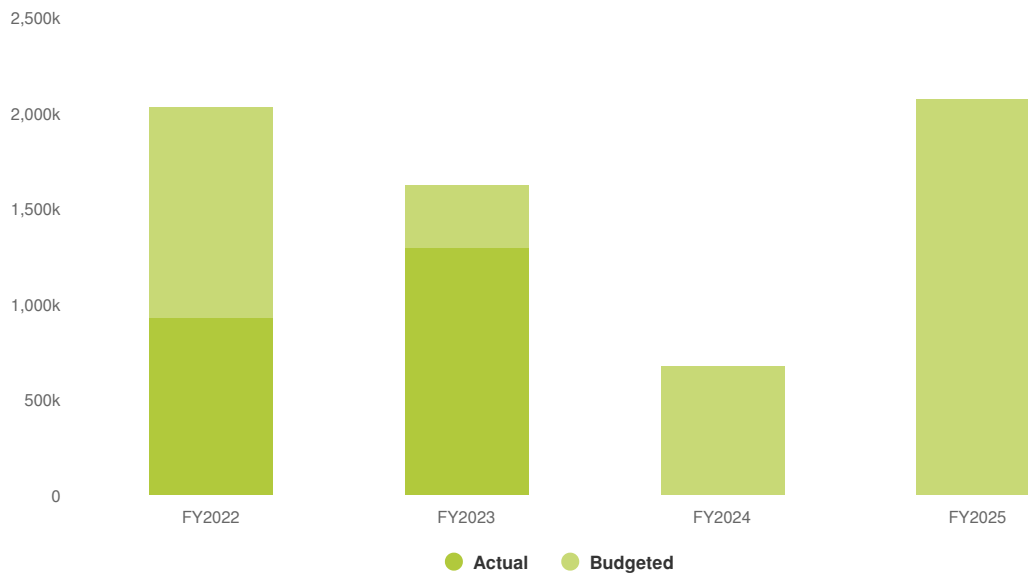
1. Roads, Bridges, Parking Areas, & Stormwater (50% of funds received)
2. Police Department Facilities & Equipment (15% of funds received)
3. Fire Department Facilities & Equipment (15% of funds received)
4. Recreation, Parks, & Greenspace (15% of funds received)
5. Administrative Facilities & Equipment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

Expenditures Summary

\$2,073,737 **\$1,395,737**
(205.86% vs. prior year)

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



Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Purchased/Contracted Services					
Purchased Professional Services					
PROFESSIONAL	\$0	\$0	\$0	\$40,000	N/A
Total Purchased Professional Services:	\$0	\$0	\$0	\$40,000	N/A
Property Services					
INFRASTRUCTURE REPAIRS & MAINTENANCE	\$0	\$25,610	\$0	\$100,000	N/A
Total Property Services:	\$0	\$25,610	\$0	\$100,000	N/A
Total Purchased/Contracted Services:	\$0	\$25,610	\$0	\$140,000	N/A
Capital Outlays					
Property					
BUILDINGS	\$0	\$0	\$0	\$340,000	N/A
INFRASTRUCTURE	\$48,700	\$0	\$0	\$0	0%
Total Property:	\$48,700	\$0	\$0	\$340,000	N/A
Machinery and Equipment					
MACHINERY & EQUIPMENT	\$41,845	\$0	\$0	\$695,000	N/A
VEHICLES	\$216,939	\$651,856	\$0	\$117,837	N/A
Total Machinery and Equipment:	\$258,783	\$651,856	\$0	\$812,837	N/A
Total Capital Outlays:	\$307,483	\$651,856	\$0	\$1,152,837	N/A
Debt Service					
Principal					
PRINCIPAL	\$0	\$0	\$491,667	\$684,753	16.1%
CAPITAL LEASE	\$619,285	\$523,026	\$0	\$0	0%
Total Principal:	\$619,285	\$523,026	\$491,667	\$684,753	16.1%
Interest					
INTEREST	\$2,301	\$98,329	\$73,304	\$96,147	9.3%
Total Interest:	\$2,301	\$98,329	\$73,304	\$96,147	9.3%
Total Debt Service:	\$621,586	\$621,355	\$564,971	\$780,900	15.2%
Total Expense Objects:	\$929,069	\$1,298,821	\$564,971	\$2,073,737	205.9%



SPLOST 2023 Fund (Capital Project Fund)

Statement of Purpose

The SPLOST 2023 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:

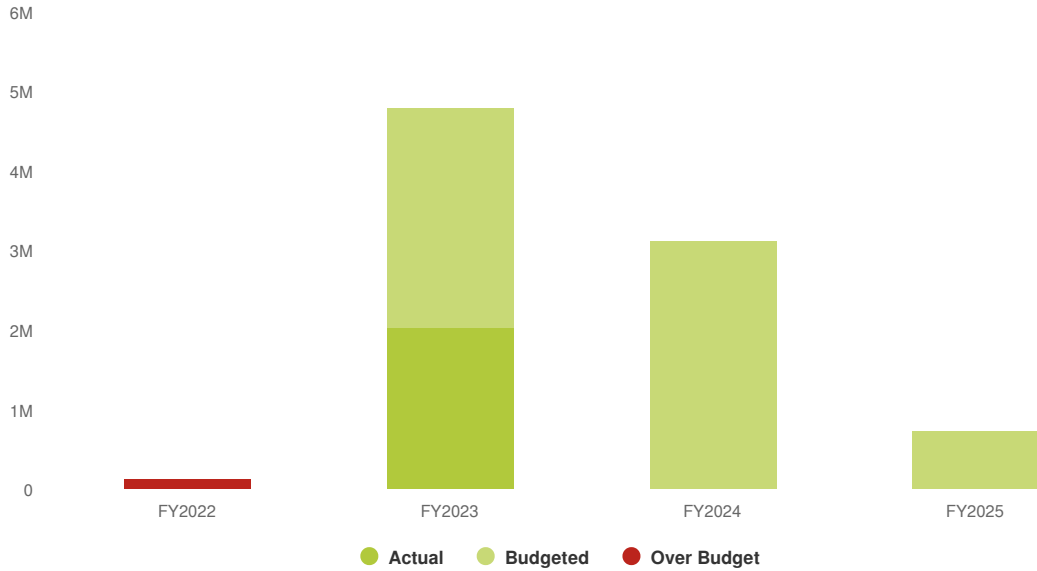
- Transportation improvements to include roads, streets, sidewalks, trails, parking and other similar projects (26% of funds received).
- Police Department facilities and equipment (12% of funds received).
- Fire Department facilities and equipment (12% of funds received).
- Recreation, parks, cemetery,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

Expenditures Summary

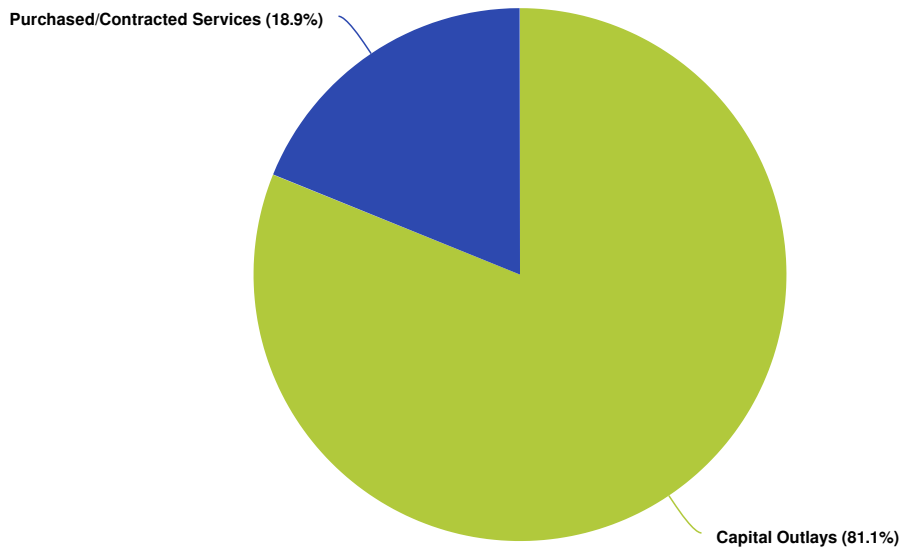
\$742,000 **-\$2,382,130**
(-76.25% vs. prior year)

Capital Project Fund - SPLOST 2023 Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Purchased/Contracted Services					
Purchased Professional Services					
PROFESSIONAL	\$0	\$0	\$83,300	\$0	-100%
Total Purchased Professional Services:	\$0	\$0	\$83,300	\$0	-100%
Property Services					
GENERAL REPAIRS & MAINTENANCE	\$0	\$31,240	\$0	\$0	0%
GENERAL REPAIRS & MAINTENANCE	\$0	\$0	\$83,300	\$90,000	-10%
INFRASTRUCTURE REPAIRS & MAINTENANCE	\$0	\$616,269	\$1,166,200	\$50,000	-96.4%
BUILDING MAINTENANCE	\$0	\$0	\$12,495	\$0	-100%
Total Property Services:	\$0	\$647,509	\$1,261,995	\$140,000	-90.8%
Total Purchased/Contracted Services:	\$0	\$647,509	\$1,345,295	\$140,000	-91.3%
Supplies					
TECHNOLOGY EQUIPMENT	\$0	\$34,066	\$0	\$0	0%
GENERAL SUPPLIES	\$0	\$60,461	\$0	\$0	0%
Total Supplies:	\$0	\$94,527	\$0	\$0	0%
Capital Outlays					
Property					

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
BUILDINGS	\$0	\$50,921	\$0	\$0	0%
BUILDINGS	\$0	\$31,218	\$0	\$0	0%
LAND	\$0	\$0	\$131,031	\$0	0%
BUILDINGS	\$0	\$309,601	\$0	\$0	0%
INFRASTRUCTURE	\$10,250	\$0	\$3,050,660	\$152,000	-76.4%
INFRASTRUCTURE	\$0	\$75,630	\$0	\$450,000	N/A
Total Property:	\$10,250	\$467,370	\$3,181,691	\$602,000	-6.5%
Machinery and Equipment					
MACHINERY & EQUIPMENT	\$0	\$215,712	\$0	\$0	0%
VEHICLES	\$0	\$0	\$66,640	\$0	-100%
VEHICLES	\$0	\$40,807	\$0	\$0	0%
MACHINERY & EQUIPMENT	\$0	\$36,368	\$0	\$0	0%
MACHINERY & EQUIPMENT	\$0	\$0	\$169,099	\$0	-100%
VEHICLES	\$0	\$37,249	\$91,447	\$0	-100%
MACHINERY & EQUIPMENT	\$0	\$33,717	\$0	\$0	0%
VEHICLES	\$0	\$0	\$82,342	\$0	-100%
MACHINERY & EQUIPMENT	\$0	\$27,991	\$136,162	\$0	-100%
VEHICLES	\$114,696	\$429,201	\$91,630	\$0	-100%
Total Machinery and Equipment:	\$114,696	\$821,046	\$637,320	\$0	-100%
Total Capital Outlays:	\$124,946	\$1,288,416	\$3,819,011	\$602,000	-60.1%
Total Expense Objects:	\$124,946	\$2,030,451	\$5,164,306	\$742,000	-76.2%



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.

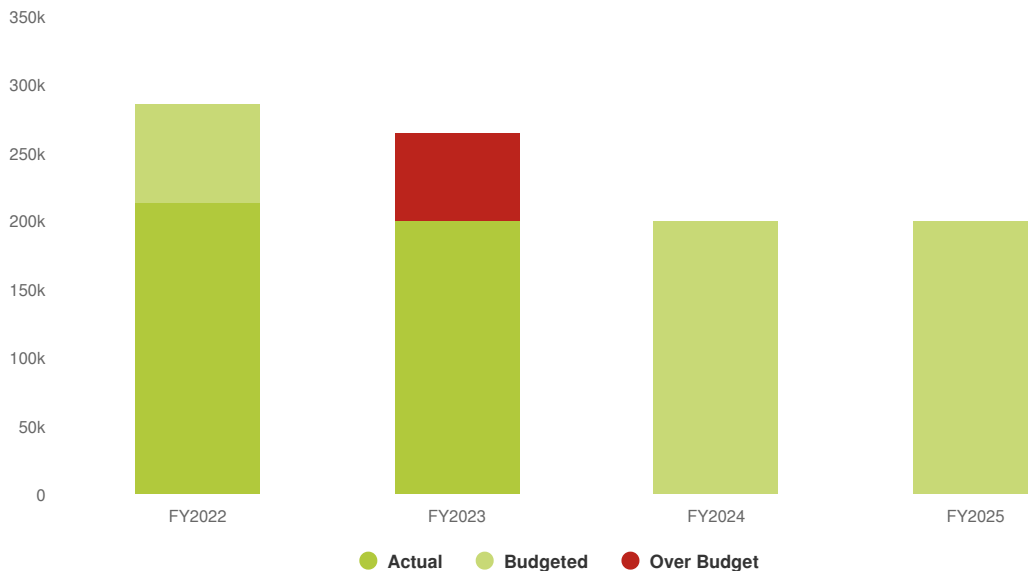
The City is required to match 30% of the grant because the TSPLOST did not pass in Barrow County.

Selection of the LMIG project will be by Council vote.

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	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Purchased/Contracted Services					
Property Services					
INFRASTRUCTURE REPAIRS & MAINTENANCE	\$0	\$265,197	\$166,600	\$200,000	0%
Total Property Services:	\$0	\$265,197	\$166,600	\$200,000	0%
Total Purchased/Contracted Services:	\$0	\$265,197	\$166,600	\$200,000	0%
Capital Outlays					
Property					
INFRASTRUCTURE	\$213,059	\$0	\$0	\$0	0%
Total Property:	\$213,059	\$0	\$0	\$0	0%
Total Capital Outlays:	\$213,059	\$0	\$0	\$0	0%
Total Expense Objects:	\$213,059	\$265,197	\$166,600	\$200,000	0%

Governor's Grant Fund (Capital Project Fund)

Statement of Purpose

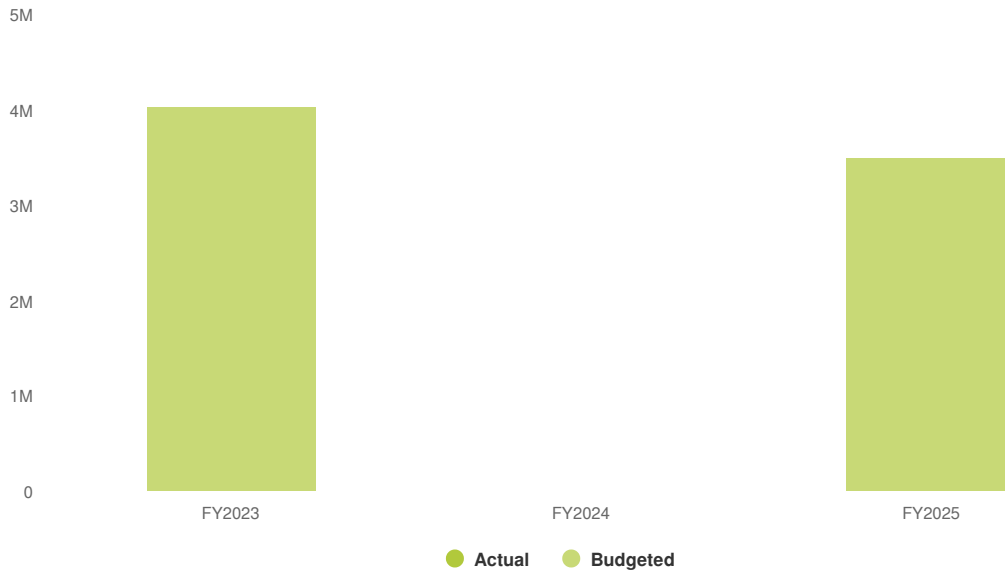
This fund represents \$10 million in grant funds awarded by Georgia Governor Brian Kemp as part of the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program, a part of the American Rescue Plan Act funds. Grant funds and expenditures must comply with the Federal Uniform Guidance Rules, and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

This is a new fund for FY23.

Expenditures Summary

\$3,500,000 **\$3,500,000**
 (100.00% vs. prior year)

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



Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects				
Capital Outlays				
Property				
INFRASTRUCTURE	\$0	\$0	\$3,500,000	N/A

Name	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Property:	\$0	\$0	\$3,500,000	N/A
Total Capital Outlays:	\$0	\$0	\$3,500,000	N/A
Total Expense Objects:	\$0	\$0	\$3,500,000	N/A

Revenue Bond Fund (Capital Project Fund)

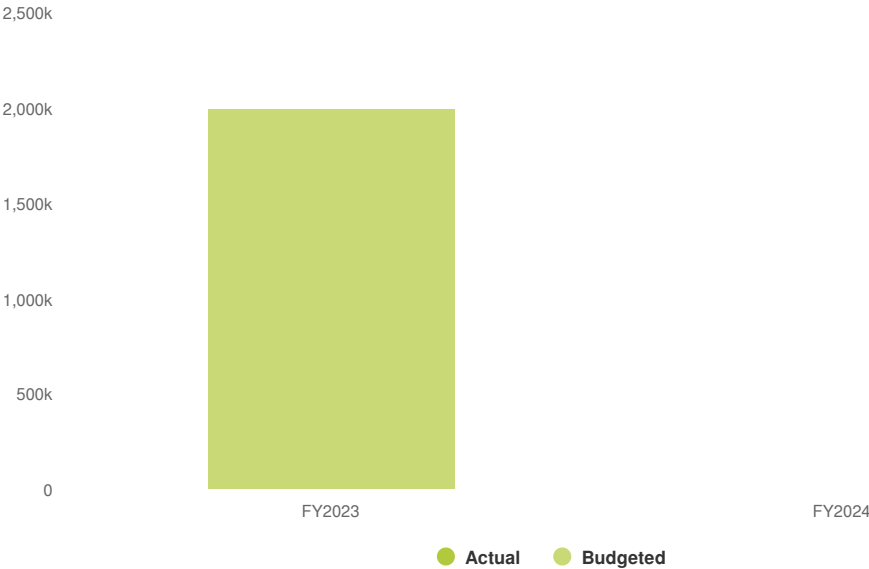
Statement of Purpose

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.

Expenditures Summary

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

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



Expenditures by Expense Type

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.

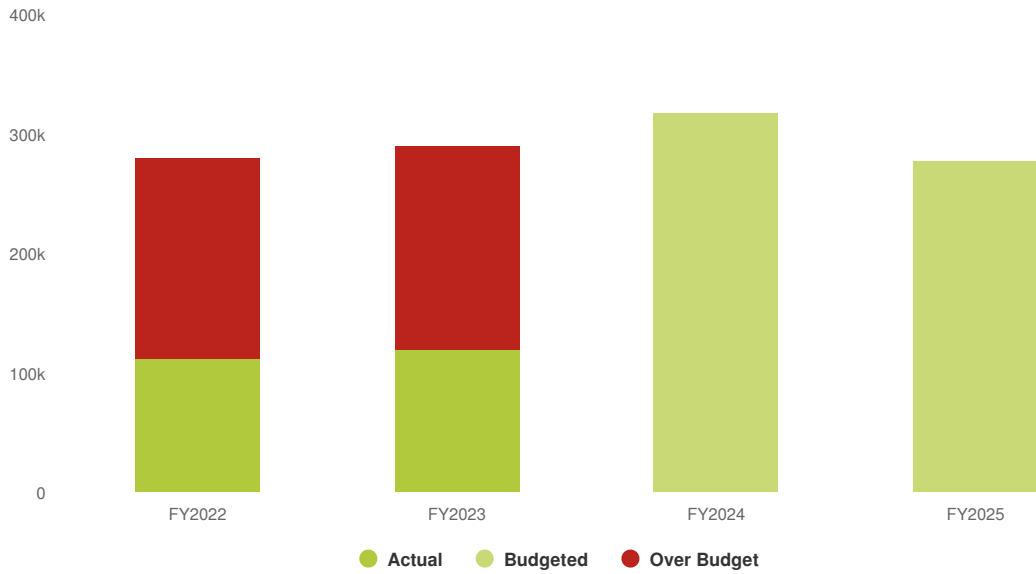
Goals & Objectives

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.

Expenditures Summary

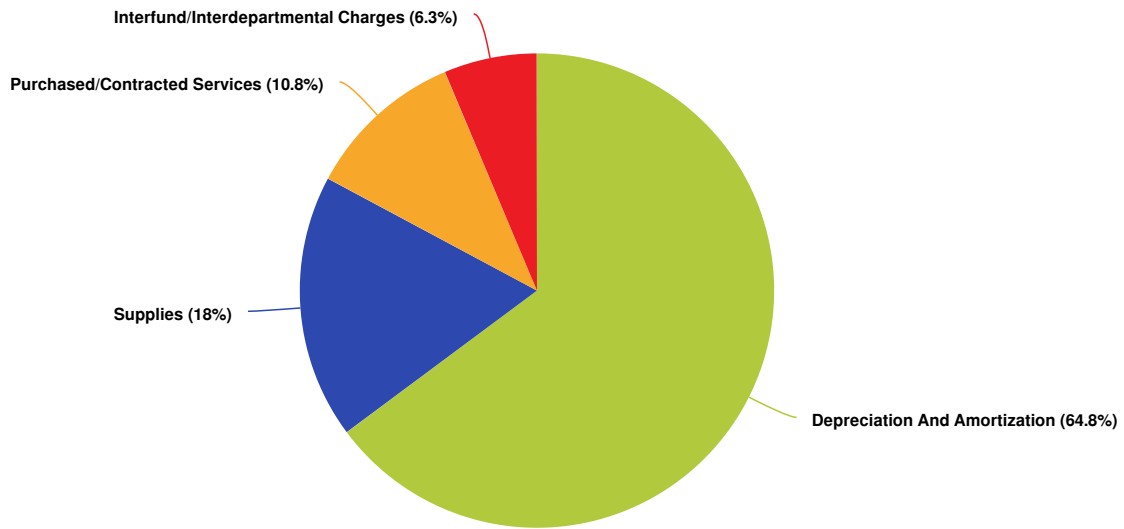
\$277,660 **-\$41,200**
(-12.92% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Purchased/Contracted Services					
Purchased Professional Services					
PROFESSIONAL	\$0	\$2,475	\$0	\$0	0%
Total Purchased Professional Services:	\$0	\$2,475	\$0	\$0	0%
Property Services					
CLEANING SERVICES	\$11,480	\$12,637	\$14,494	\$3,600	-79.3%
GENERAL REPAIRS & MAINTENANCE	\$22,974	\$18,392	\$25,873	\$17,560	-43.5%
Total Property Services:	\$34,454	\$31,030	\$40,367	\$21,160	-56.3%
Other					
INS,OTHER THAN EMP BENEFIT	\$0	\$0	\$0	\$6,100	N/A
DUES & FEES	\$0	\$2,732	\$2,332	\$2,800	0%
Total Other:	\$0	\$2,732	\$2,332	\$8,900	217.9%
Total Purchased/Contracted Services:	\$34,454	\$36,237	\$42,700	\$30,060	-41.4%
Supplies					
GENERAL SUPPLIES	\$154	\$0	\$0	\$0	0%
WATER / SEWAGE	\$25,933	\$25,974	\$29,988	\$30,000	-16.7%
ELECTRICITY	\$18,783	\$23,332	\$16,660	\$20,000	0%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
SMALL TOOLS & EQUIPMENT	\$127	\$0	\$0	\$0	0%
Total Supplies:	\$44,996	\$49,306	\$46,648	\$50,000	-10.7%
Interfund/Interdepartmental Charges					
INDIRECT COST ALLOCATIONS	\$23,900	\$27,800	\$26,323	\$17,600	-44.3%
Total Interfund/Interdepartmental Charges:	\$23,900	\$27,800	\$26,323	\$17,600	-44.3%
Depreciation And Amortization					
Depreciation					
DEPRECIATION	\$177,717	\$177,717	\$149,940	\$180,000	0%
Total Depreciation:	\$177,717	\$177,717	\$149,940	\$180,000	0%
Total Depreciation And Amortization:	\$177,717	\$177,717	\$149,940	\$180,000	0%
Total Expense Objects:	\$281,067	\$291,059	\$265,610	\$277,660	-12.9%

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.

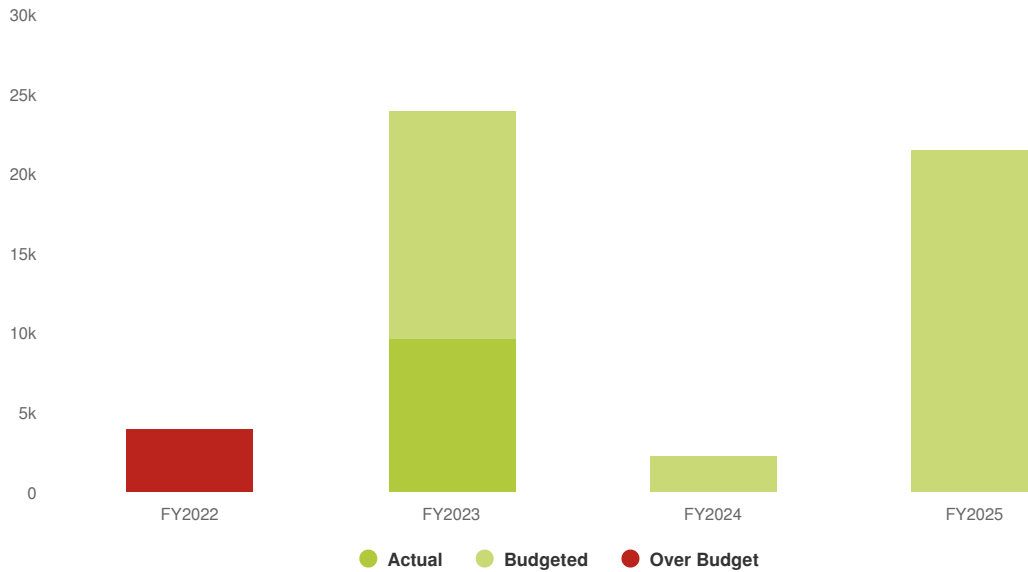
Goals & Objectives

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

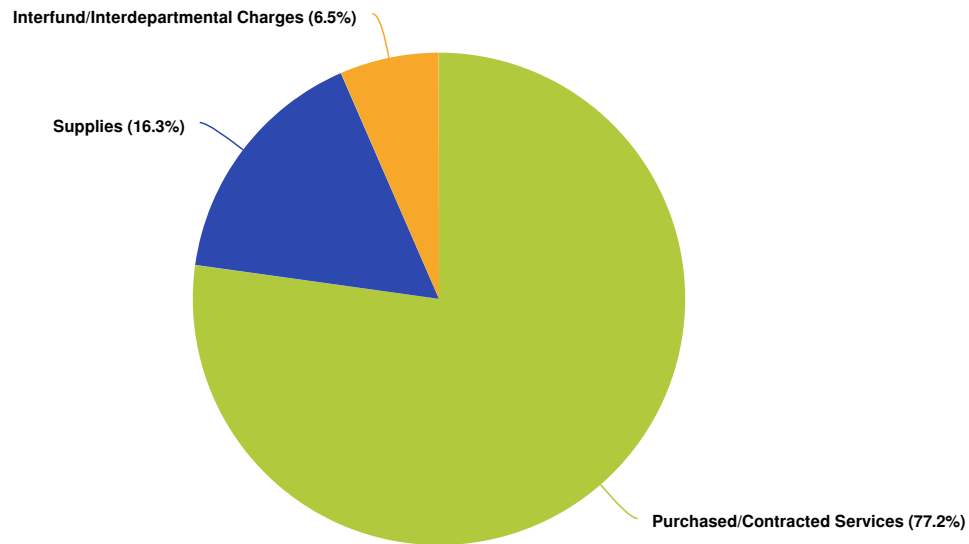
\$21,500 **\$19,200**
(834.78% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Purchased/Contracted Services					
Purchased Professional Services					
TECHNICAL	\$1,677	\$473	\$0	\$0	0%
Total Purchased Professional Services:	\$1,677	\$473	\$0	\$0	0%
Property Services					
GENERAL REPAIRS & MAINTENANCE	\$427	\$1,056	\$0	\$10,000	N/A
Total Property Services:	\$427	\$1,056	\$0	\$10,000	N/A
Other					
INS.OTHER THAN EMP BENEFIT	\$0	\$0	\$0	\$6,100	N/A
DUES & FEES	\$0	\$449	\$0	\$500	N/A
Total Other:	\$0	\$449	\$0	\$6,600	N/A
Total Purchased/Contracted Services:	\$2,104	\$1,979	\$0	\$16,600	N/A
Supplies					
WATER / SEWAGE	\$1,527	\$1,441	\$1,749	\$2,000	-4.8%
ELECTRICITY	\$0	\$0	\$0	\$1,500	N/A
SMALL TOOLS & EQUIPMENT	\$0	\$5,296	\$0	\$0	0%
Total Supplies:	\$1,527	\$6,737	\$1,749	\$3,500	66.7%

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Interfund/Interdepartmental Charges					
INDIRECT COST ALLOCATIONS	\$300	\$900	\$167	\$1,400	600%
Total Interfund/Interdepartmental Charges:	\$300	\$900	\$167	\$1,400	600%
Total Expense Objects:	\$3,931	\$9,616	\$1,916	\$21,500	834.8%

Water Treatment (Water & Sewer Enterprise Fund)

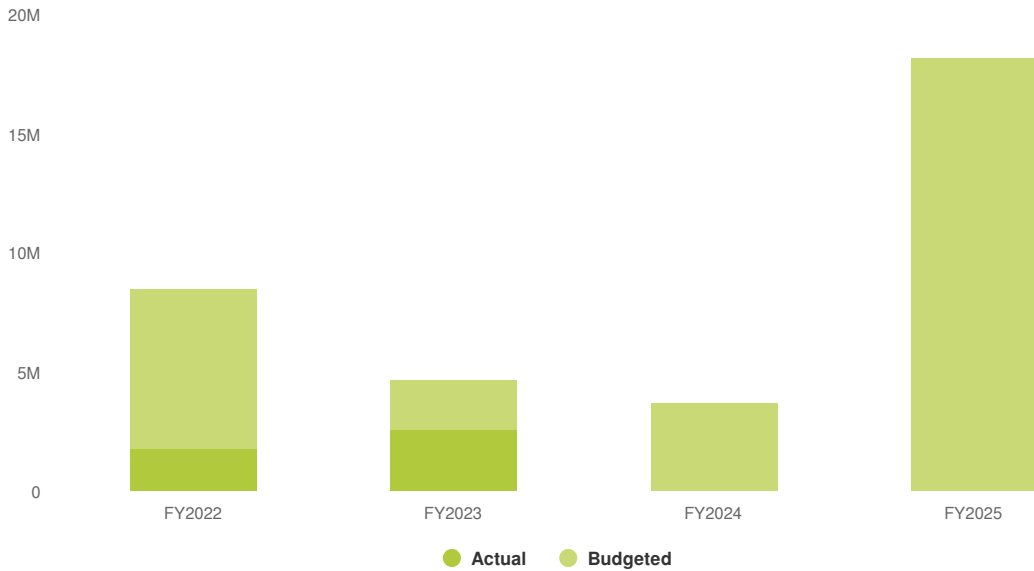
Statement of Purpose

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

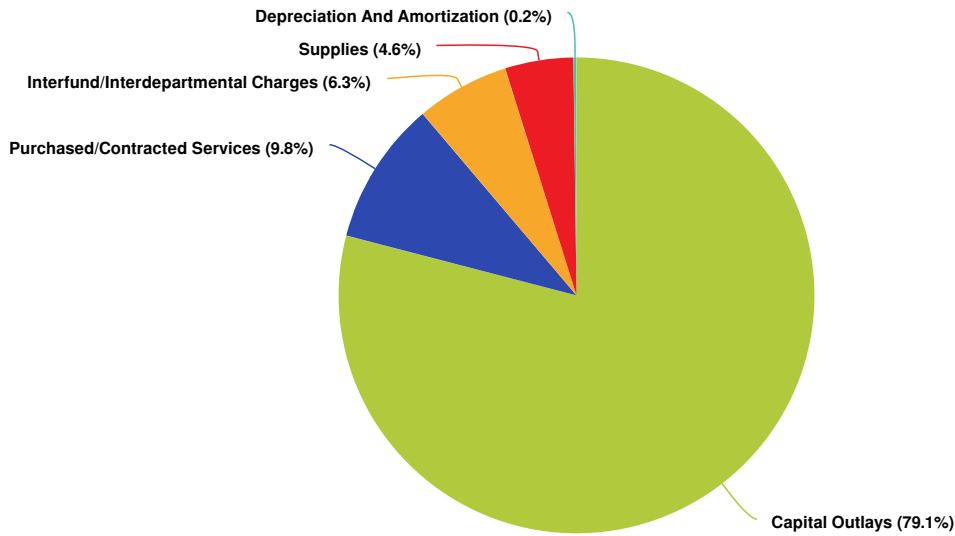
\$18,157,130 **\$14,446,666**
(389.35% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Purchased/Contracted Services					
Purchased Professional Services					
PROFESSIONAL	\$790,300	\$849,080	\$712,915	\$990,240	15.7%
BILLING & COLLECTION SERVICES	\$66,300	\$107,700	\$105,958	\$120,600	-5.2%
TECHNICAL	\$25,140	\$32,449	\$134,113	\$146,000	-9.3%
Total Purchased Professional Services:	\$881,740	\$989,229	\$952,985	\$1,256,840	9.9%
Property Services					
LANDFILL FEES	\$0	\$5,974	\$712,885	\$7,500	-99.1%
GENERAL REPAIRS & MAINTENANCE	\$3,300	\$16,906	\$0	\$65,000	N/A
INFRASTRUCTURE REPAIRS & MAINTENANCE	\$45,646	\$182,221	\$220,745	\$315,000	18.9%
VEHICLE REPAIRS & MAINTENANCE	\$0	\$608	\$4,165	\$5,000	0%
EQUIPMENT REPAIRS & MAINTENANCE	\$35,828	\$2,848	\$62,475	\$75,000	0%
RENTAL OF EQUIPMENT	\$12,879	\$4,438	\$37,485	\$42,500	-5.6%
Total Property Services:	\$97,652	\$212,994	\$1,037,755	\$510,000	-59.1%
Other					
COMMUNICATIONS	\$0	\$4,815	\$8,996	\$540	-95%
ADVERTISING	\$0	\$60	\$12,495	\$1,000	-93.3%
PRINTING & BINDING	\$0	\$0	\$1,250	\$2,000	33.3%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
DUES & FEES	\$1,341	\$1,644	\$9,913	\$2,350	-80.3%
Total Other:	\$1,341	\$6,519	\$32,654	\$5,890	-85%
Total Purchased/Contracted Services:	\$980,733	\$1,208,743	\$2,023,394	\$1,772,730	-27%
Supplies					
GENERAL SUPPLIES	\$853	\$373,200	\$0	\$5,000	N/A
ELECTRICITY	\$325,091	\$404,336	\$376,449	\$437,520	-3.2%
SMALL TOOLS & EQUIPMENT	\$6,896	\$6,086	\$104,125	\$85,000	-32%
CHEMICALS	\$246,797	\$334,236	\$249,900	\$316,500	5.5%
Total Supplies:	\$579,637	\$1,117,859	\$730,474	\$844,020	-3.8%
Capital Outlays					
Capital Outlays					
CAPITALIZE TO ASSET	\$0	-\$1,386,826	\$0	\$0	0%
Total Capital Outlays:	\$0	-\$1,386,826	\$0	\$0	0%
Property					
INFRASTRUCTURE	\$0	\$1,285,952	\$0	\$14,053,680	N/A
Total Property:	\$0	\$1,285,952	\$0	\$14,053,680	N/A
Machinery and Equipment					
MACHINERY & EQUIPMENT	\$0	\$71,980	\$0	\$300,000	N/A
VEHICLES	\$0	\$28,894	\$0	\$0	0%
Total Machinery and Equipment:	\$0	\$100,874	\$0	\$300,000	N/A
Total Capital Outlays:	\$0	\$0	\$0	\$14,353,680	N/A
Interfund/Interdepartmental Charges					
INDIRECT COST ALLOCATIONS	\$148,700	\$244,500	\$303,629	\$1,151,700	216%
Total Interfund/Interdepartmental Charges:	\$148,700	\$244,500	\$303,629	\$1,151,700	216%
Depreciation And Amortization					
Depreciation					
DEPRECIATION	\$37,554	\$33,079	\$33,320	\$35,000	-12.5%
Total Depreciation:	\$37,554	\$33,079	\$33,320	\$35,000	-12.5%
Total Depreciation And Amortization:	\$37,554	\$33,079	\$33,320	\$35,000	-12.5%
Total Expense Objects:	\$1,746,624	\$2,604,180	\$3,090,816	\$18,157,130	389.3%



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

	FY22	FY23	FY24 YTD	FY25 Forecasted
Raw Water Withdrawal (MG)	1813.29	1703.08	662.61	1740.02
Water Produced (MG)	1858.76	1794.7	777.08	1779.68
Water to System (MG)	1627.16	1592.95	673.34	1676.61
Number of Samples Collected	48700	47804	24352	48704

Water Distribution (Water & Sewer Enterprise Fund)

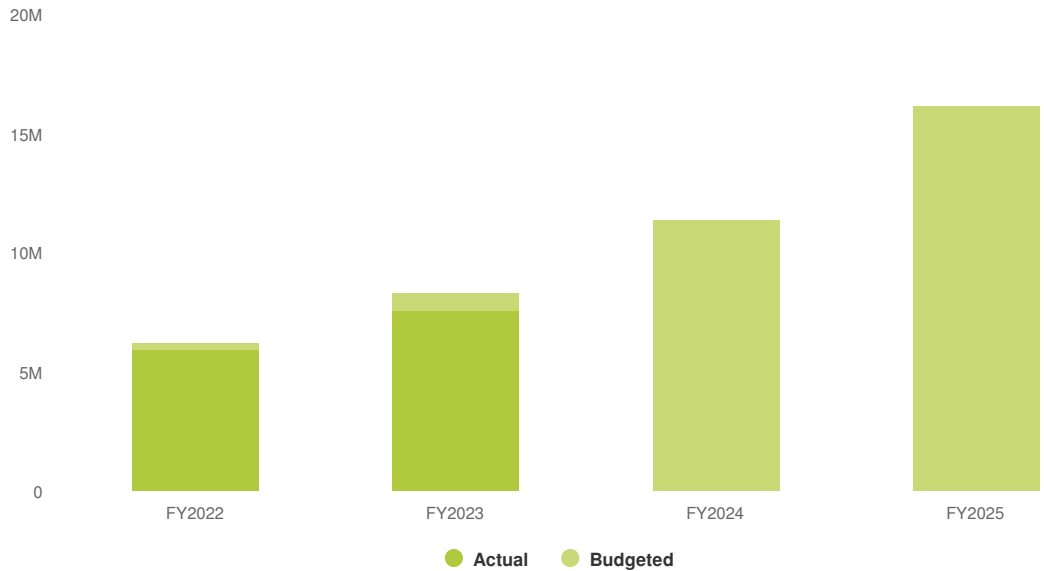
Statement of Purpose

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

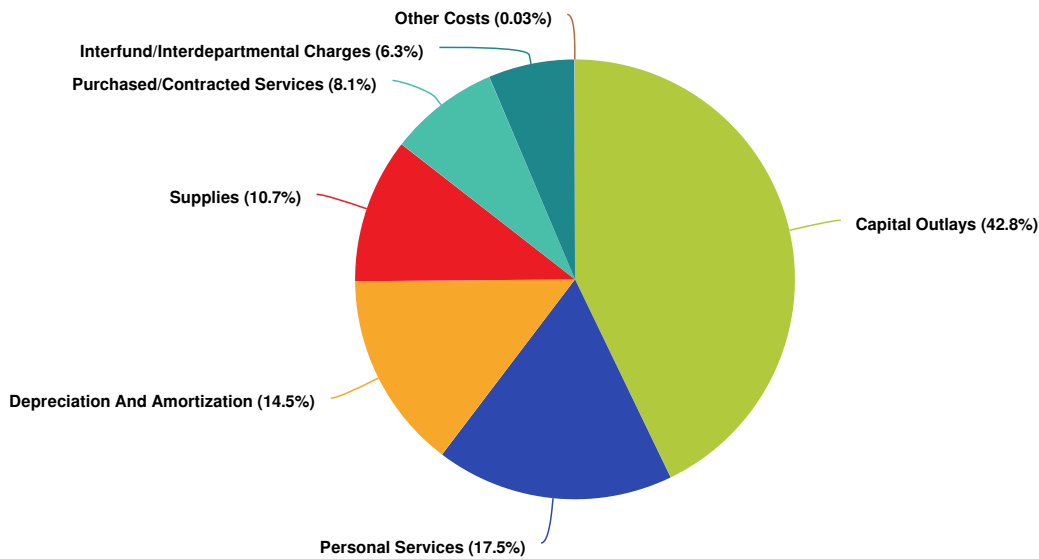
\$16,193,392 **\$4,802,942**
(42.17% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personal Services					
Salaries and Wages					
REGULAR SALARIES	\$766,948	\$1,318,488	\$1,619,013	\$1,782,063	-8.3%
OVERTIME	\$56,633	\$107,857	\$142,349	\$92,251	-46%
VACATION	\$43,035	\$78,624	\$0	\$0	0%
HOLIDAY	\$27,160	\$50,132	\$0	\$0	0%
Total Salaries and Wages:	\$893,776	\$1,555,101	\$1,761,362	\$1,874,314	-11.4%
Benefits					
GROUP INSURANCE	\$243,329	\$276,981	\$440,562	\$511,296	-3.3%
SOCIAL SECURITY (FICA)	\$51,657	\$100,221	\$112,228	\$114,718	-14.9%
MEDICARE	\$12,081	\$21,111	\$26,258	\$26,842	-14.8%
RETIREMENT CONTRIBUTION	-\$20,934	\$154,270	\$125,053	\$278,115	85.3%
WORKERS' COMPENSATION	\$0	\$10,556	\$37,485	\$0	-100%
OTHER EMPLOYEE BENEFITS	\$238,555	\$6,666	\$79,030	\$30,335	-68%
Total Benefits:	\$524,687	\$569,805	\$820,616	\$961,306	-2.4%
Total Personal Services:	\$1,418,464	\$2,124,906	\$2,581,977	\$2,835,620	-8.5%
Purchased/Contracted Services					
Purchased Professional Services					
PROFESSIONAL	\$59,663	\$217,433	\$589,125	\$270,000	-10%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
BILLING & COLLECTION SERVICES	\$229,300	\$259,085	\$264,250	\$379,061	19.5%
TECHNICAL	\$36,385	\$32,444	\$35,944	\$45,000	4.3%
Total Purchased Professional Services:	\$325,348	\$508,961	\$889,319	\$694,061	5.1%
Property Services					
CLEANING SERVICES	\$106	\$127	\$167	\$0	-100%
LANDFILL FEES	\$3,435	\$905	\$4,165	\$2,500	-50%
GENERAL REPAIRS & MAINTENANCE	\$1,743	\$8,306	\$6,664	\$8,000	0%
INFRASTRUCTURE REPAIRS & MAINTENANCE	\$134,466	\$297,063	\$333,200	\$377,000	-5.7%
BUILDING MAINTENANCE	\$6,333	\$0	\$0	\$0	0%
VEHICLE REPAIRS & MAINTENANCE	\$41,375	\$46,628	\$62,475	\$60,000	-20%
EQUIPMENT REPAIRS & MAINTENANCE	\$9,676	\$15,144	\$33,320	\$40,000	0%
RENTAL OF EQUIPMENT	\$2,402	\$2,603	\$2,499	\$4,200	40%
Total Property Services:	\$199,538	\$370,775	\$442,490	\$491,700	-7.4%
Other					
CLAIMS	\$0	\$400	\$8,330	\$8,000	-20%
COMMUNICATIONS	\$23,438	\$32,911	\$14,994	\$26,600	47.8%
ADVERTISING	\$0	\$533	\$12,495	\$8,000	-46.7%
PRINTING & BINDING	\$596	\$0	\$5,831	\$5,000	-28.6%
TRAVEL	\$5,559	\$4,502	\$5,914	\$7,000	-1.4%
DUES & FEES	\$150,048	\$13,074	\$19,159	\$24,700	7.4%
EDUCATION & TRAINING	\$5,480	\$6,280	\$35,319	\$42,400	0%
LICENSES & FEES	\$21	\$366	\$1,291	\$1,350	-12.9%
Total Other:	\$185,142	\$58,065	\$103,334	\$123,050	-0.8%
Total Purchased/Contracted Services:	\$710,028	\$937,802	\$1,435,142	\$1,308,811	-0.5%
Supplies					
GENERAL SUPPLIES	\$31,280	\$32,807	\$38,318	\$46,000	0%
WATER / SEWAGE	\$2,407	\$4,624	\$2,957	\$3,550	0%
ELECTRICITY	\$80,945	\$182,841	\$70,772	\$84,420	-0.6%
GASOLINE	\$63,823	\$68,481	\$55,395	\$73,500	10.5%
FOOD & MEALS	\$2,572	\$3,020	\$4,831	\$6,425	10.8%
BOOKS & PUBLICATIONS	\$0	\$0	\$833	\$1,000	0%
SUP/INV PURCHASED RESALE	\$137,807	\$251,128	\$249,900	\$300,000	0%
SMALL TOOLS & EQUIPMENT	\$31,474	\$67,825	\$69,139	\$80,500	-3%
TECHNOLOGY EQUIPMENT	\$3,599	\$11,118	\$11,662	\$14,000	0%
UNIFORMS	\$12,071	\$12,675	\$17,493	\$21,000	0%
UTILITY SUPPLIES(PIPE, ETC.)	\$634,402	\$772,140	\$916,300	\$1,100,000	0%
Total Supplies:	\$1,000,379	\$1,406,658	\$1,437,600	\$1,730,395	0.3%
Capital Outlays					

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Capital Outlays					
CAPITALIZE TO ASSET	\$0	-\$4,376,408	\$0	\$0	0%
Total Capital Outlays:	\$0	-\$4,376,408	\$0	\$0	0%
Property					
LAND	\$0	\$0	\$33,813	\$30,000	N/A
INFRASTRUCTURE	\$0	\$4,256,823	\$1,964,038	\$6,748,466	315.8%
Total Property:	\$0	\$4,256,823	\$1,997,851	\$6,778,466	317.7%
Machinery and Equipment					
MACHINERY & EQUIPMENT	\$0	\$11,700	\$147,441	\$158,000	-10.7%
VEHICLES	\$0	\$107,885	\$252,816	\$0	-100%
Total Machinery and Equipment:	\$0	\$119,585	\$400,257	\$158,000	-67.1%
Total Capital Outlays:	\$0	\$0	\$2,398,108	\$6,936,466	229.8%
Interfund/Interdepartmental Charges					
INDIRECT COST ALLOCATIONS	\$493,500	\$701,700	\$725,460	\$1,027,100	17.9%
Total Interfund/Interdepartmental Charges:	\$493,500	\$701,700	\$725,460	\$1,027,100	17.9%
Depreciation And Amortization					
Depreciation					
DEPRECIATION	\$2,267,994	\$2,348,203	\$1,890,910	\$2,350,000	3.5%
Total Depreciation:	\$2,267,994	\$2,348,203	\$1,890,910	\$2,350,000	3.5%
Total Depreciation And Amortization:	\$2,267,994	\$2,348,203	\$1,890,910	\$2,350,000	3.5%
Other Costs					
Payments to Other Agencies					
PUBLIC RELATIONS	\$139	\$1,844	\$4,165	\$5,000	0%
Total Payments to Other Agencies:	\$139	\$1,844	\$4,165	\$5,000	0%
Total Other Costs:	\$139	\$1,844	\$4,165	\$5,000	0%
Total Expense Objects:	\$5,890,504	\$7,521,113	\$10,473,361	\$16,193,392	42.2%

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

	FY22	FY23	FY24 YTD	FY25 Proposed
Number of Active Services	18,163	19,605	19,806	20,000
Miles of Main	422	429.45	430.3	432
Number of Customers	48,000	48,290	43,497	43,800
Water afterhours calls	171	149	62	166
Hydrant Maintenance	2,953	2,056	1,046	2,588
Discolored water complaints	53	47	25	52
Cut on/off water per customer	50	75	23	61
Investigate reported leaks	399	418	123	407
Water Utility 811 Locates	9,262	8,707	3,252	8,780
Low pressure complaints	86	90	24	79
Main breaks	35	25	15	25
Move meters	31	21	25	33
Set new water meters	527	766	184	559
Service repair/replace	147	137	41	138
Water Tap-Commercial	17	21	5	18
Water Tap-Residential	78	50	24	75
Plan Submittals				
Plans Received	40	42	44	46
Service availability letters	34	39	26	39
Plan/Project Subdivision Approvals EPD	8	9	3	10
Subdivision Lots approved	1,210	716	264	896

Cedar Creek Wastewater Treatment (Water & Sewer Enterprise Fund)

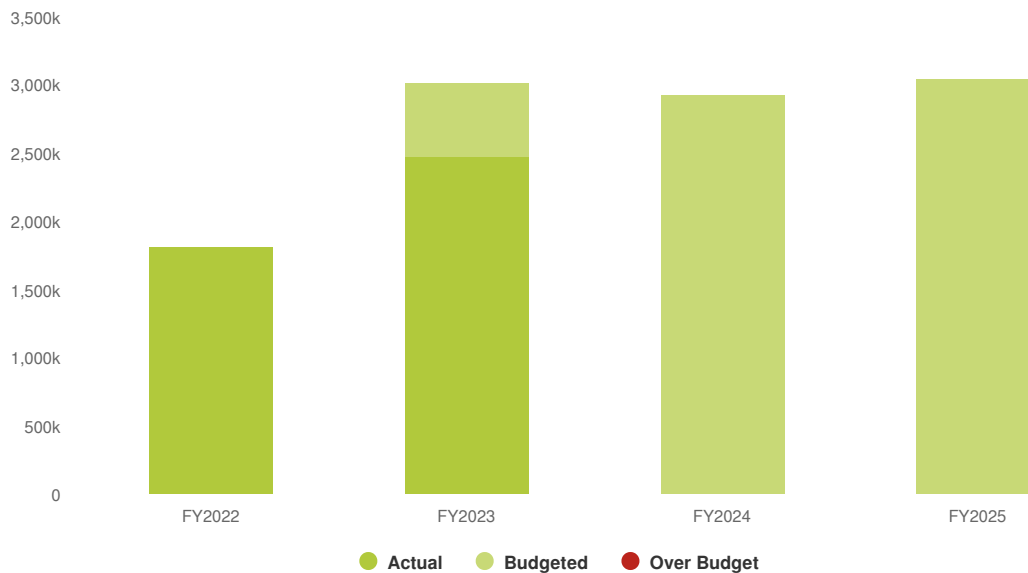
Statement of Purpose

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

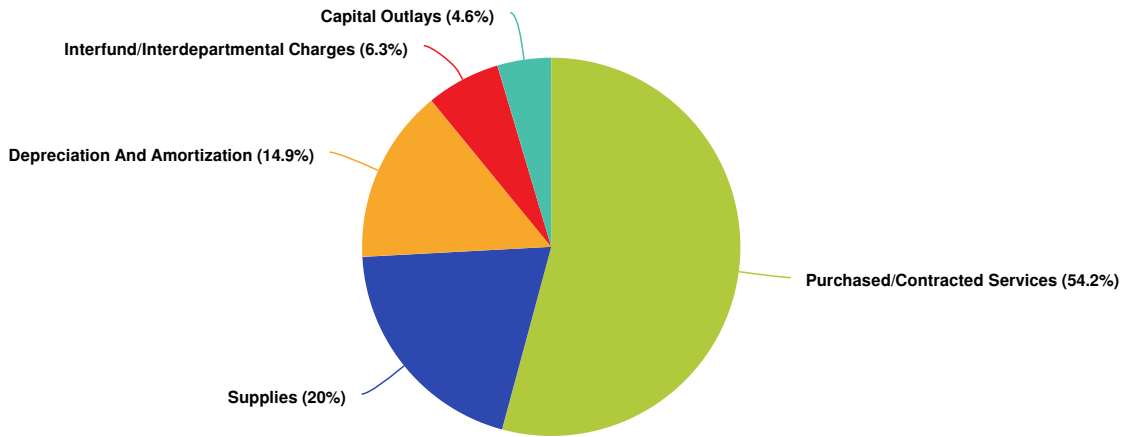
\$3,052,860 **\$126,300**
(4.32% vs. prior year)

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	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Purchased/Contracted Services					
Purchased Professional Services					
PROFESSIONAL	\$468,246	\$499,970	\$416,667	\$520,140	4%
BILLING & COLLECTION SERVICES	\$69,100	\$243,700	\$79,968	\$125,600	30.8%
TECHNICAL	\$11,193	\$8,084	\$4,582	\$5,500	0%
Total Purchased Professional Services:	\$548,539	\$751,754	\$501,216	\$651,240	8.2%
Property Services					
LANDFILL FEES	\$168,979	\$196,026	\$166,600	\$285,000	42.5%
GENERAL REPAIRS & MAINTENANCE	\$18,992	\$53,745	\$41,650	\$50,000	0%
INFRASTRUCTURE REPAIRS & MAINTENANCE	\$50,574	\$401,343	\$258,230	\$395,000	27.4%
EQUIPMENT REPAIRS & MAINTENANCE	\$26,016	\$62,079	\$204,918	\$222,500	-9.6%
RENTAL OF EQUIPMENT	\$0	\$2,815	\$4,165	\$7,500	50%
Total Property Services:	\$264,562	\$716,008	\$675,563	\$960,000	18.4%
Other					
INS, OTHER THAN EMP BENEFIT	\$0	\$0	\$0	\$6,100	N/A
DUES & FEES	\$12,547	\$12,014	\$30,821	\$37,000	0%
Total Other:	\$12,547	\$12,014	\$30,821	\$43,100	16.5%
Total Purchased/Contracted Services:	\$825,648	\$1,479,776	\$1,207,600	\$1,654,340	14.1%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Supplies					
GENERAL SUPPLIES	\$28,507	\$53,536	\$41,650	\$52,500	5%
WATER / SEWAGE	\$5,580	\$4,158	\$9,396	\$11,280	0%
ELECTRICITY	\$177,303	\$123,228	\$174,080	\$214,440	2.6%
SMALL TOOLS & EQUIPMENT	\$4,997	\$10,061	\$94,962	\$90,500	-20.6%
CHEMICALS	\$171,079	\$162,017	\$192,090	\$241,200	4.6%
Total Supplies:	\$387,465	\$353,000	\$512,178	\$609,920	-0.8%
Capital Outlays					
Capital Outlays					
CAPITALIZE TO ASSET	\$0	-\$63,022	\$0	\$0	0%
Total Capital Outlays:	\$0	-\$63,022	\$0	\$0	0%
Property					
INFRASTRUCTURE	\$0	\$16,706	\$0	\$125,000	N/A
Total Property:	\$0	\$16,706	\$0	\$125,000	N/A
Machinery and Equipment					
MACHINERY & EQUIPMENT	\$0	\$26,582	\$104,125	\$15,000	-88%
Total Machinery and Equipment:	\$0	\$26,582	\$104,125	\$15,000	-88%
Total Capital Outlays:	\$0	-\$19,734	\$104,125	\$140,000	12%
Interfund/Interdepartmental Charges					
INDIRECT COST ALLOCATIONS	\$154,800	\$217,200	\$230,741	\$193,600	-30.1%
Total Interfund/Interdepartmental Charges:	\$154,800	\$217,200	\$230,741	\$193,600	-30.1%
Depreciation And Amortization					
Depreciation					
DEPRECIATION	\$450,701	\$451,365	\$383,180	\$455,000	-1.1%
Total Depreciation:	\$450,701	\$451,365	\$383,180	\$455,000	-1.1%
Total Depreciation And Amortization:	\$450,701	\$451,365	\$383,180	\$455,000	-1.1%
Total Expense Objects:	\$1,818,615	\$2,481,609	\$2,437,824	\$3,052,860	4.3%

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

	FY22	FY23	FY24 YTD	FY25 Forecasted
Treated Wastewater	441,921,000	459,399,000	277,309,000	501,618,250
Sludge Disposal (dry tons)	236.41	287.63	175.57	232.74

Marburg Wastewater Treatment (Water & Sewer Enterprise Fund)

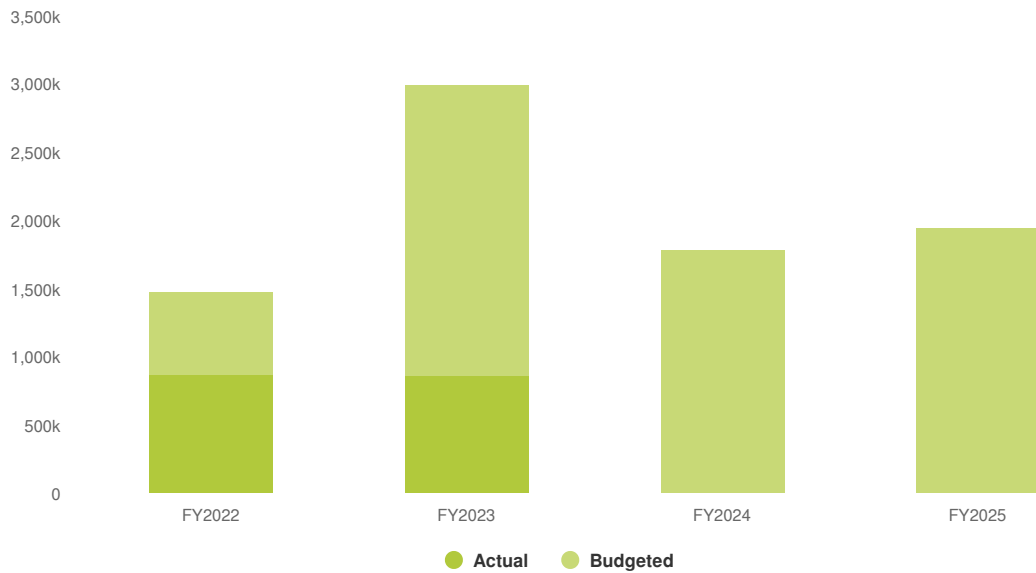
Statement of Purpose

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

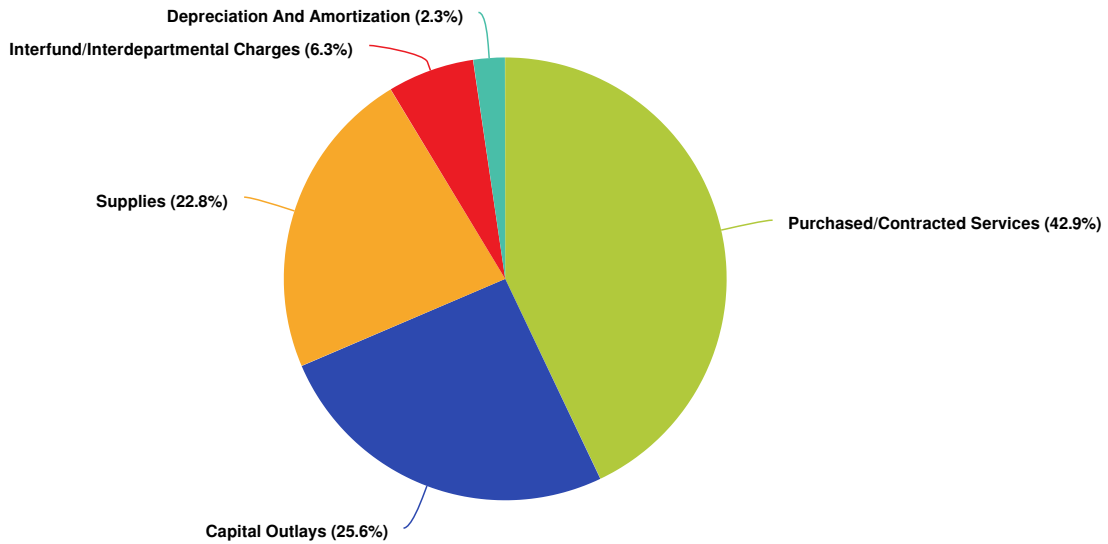
\$1,949,830 **\$168,765**
(9.48% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Purchased/Contracted Services					
Purchased Professional Services					
PROFESSIONAL	\$168,908	\$158,290	\$148,162	\$184,980	4%
BILLING & COLLECTION SERVICES	\$32,900	\$84,500	\$34,403	\$29,800	-27.8%
TECHNICAL	\$8,817	\$12,989	\$20,825	\$250,000	900%
Total Purchased Professional Services:	\$210,625	\$255,779	\$203,389	\$464,780	90.4%
Property Services					
LANDFILL FEES	\$75,965	\$121,348	\$75,803	\$110,000	20.9%
GENERAL REPAIRS & MAINTENANCE	\$7,257	\$10,039	\$27,822	\$60,000	79.6%
INFRASTRUCTURE REPAIRS & MAINTENANCE	\$70,536	\$29,480	\$104,125	\$105,000	-16%
EQUIPMENT REPAIRS & MAINTENANCE	\$59,964	\$19,484	\$49,980	\$65,000	8.3%
RENTAL OF EQUIPMENT	\$9,537	\$0	\$16,660	\$15,000	-25%
Total Property Services:	\$223,258	\$180,351	\$274,390	\$355,000	7.8%
Other					
INS, OTHER THAN EMP BENEFIT	\$0	\$0	\$0	\$6,100	N/A
COMMUNICATIONS	\$0	\$0	\$0	\$10,200	N/A
DUES & FEES	\$24,367	\$769	\$666	\$1,000	25%
Total Other:	\$24,367	\$769	\$666	\$17,300	2,062.5%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Purchased/Contracted Services:	\$458,250	\$436,899	\$478,446	\$837,080	45.7%
Supplies					
GENERAL SUPPLIES	\$17,479	\$20,463	\$41,650	\$50,000	0%
WATER / SEWAGE	\$7,301	\$5,831	\$4,998	\$7,200	20%
ELECTRICITY	\$170,126	\$207,403	\$137,945	\$165,600	0%
SMALL TOOLS & EQUIPMENT	\$8,914	\$767	\$120,785	\$160,000	10.3%
CHEMICALS	\$44,746	\$48,345	\$48,314	\$61,250	5.6%
Total Supplies:	\$248,566	\$282,810	\$353,692	\$444,050	4.6%
Capital Outlays					
Property					
INFRASTRUCTURE	\$0	\$0	\$416,500	\$500,000	0%
Total Property:	\$0	\$0	\$416,500	\$500,000	0%
Machinery and Equipment					
MACHINERY & EQUIPMENT	\$0	\$19,734	\$20,825	\$0	-100%
VEHICLES	\$0	\$0	\$41,650	\$0	-100%
Total Machinery and Equipment:	\$0	\$19,734	\$62,475	\$0	-100%
Total Capital Outlays:	\$0	\$19,734	\$478,975	\$500,000	-13%
Interfund/Interdepartmental Charges					
INDIRECT COST ALLOCATIONS	\$73,700	\$75,500	\$97,544	\$123,700	5.6%
Total Interfund/Interdepartmental Charges:	\$73,700	\$75,500	\$97,544	\$123,700	5.6%
Depreciation And Amortization					
Depreciation					
DEPRECIATION	\$85,102	\$43,170	\$74,970	\$45,000	-50%
Total Depreciation:	\$85,102	\$43,170	\$74,970	\$45,000	-50%
Total Depreciation And Amortization:	\$85,102	\$43,170	\$74,970	\$45,000	-50%
Total Expense Objects:	\$865,618	\$858,112	\$1,483,627	\$1,949,830	9.5%

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

	FY22	FY23	FY24 YTD	FY25 Forecasted
Treated Wastewater	205,355,000	200,541,000	95,768,000	203,271,750
Sludge Disposal (dry tons)	78.1	95.8	46.4	79.62

Wastewater Collections (Water & Sewer Enterprise Fund)

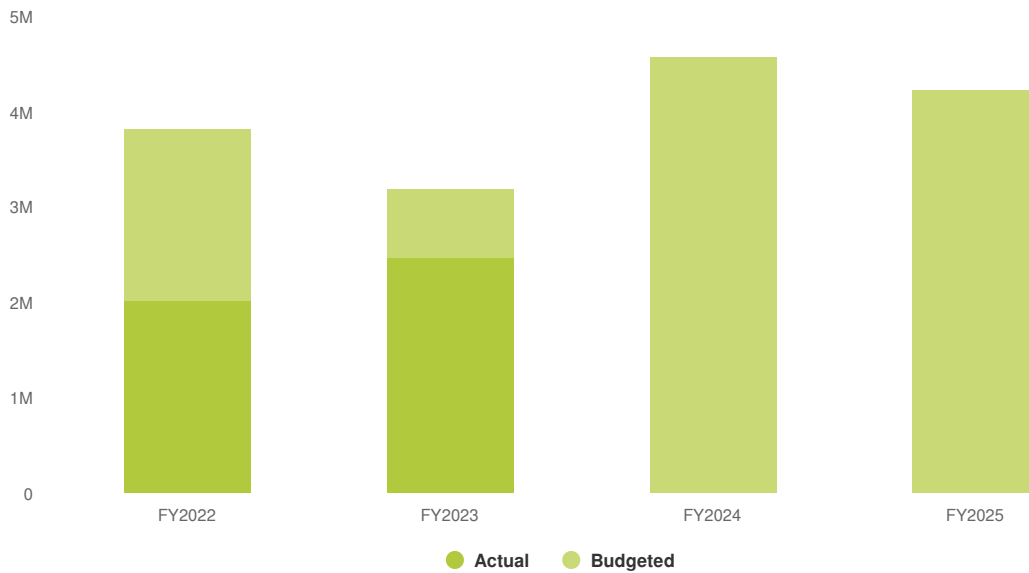
Statement of Purpose

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

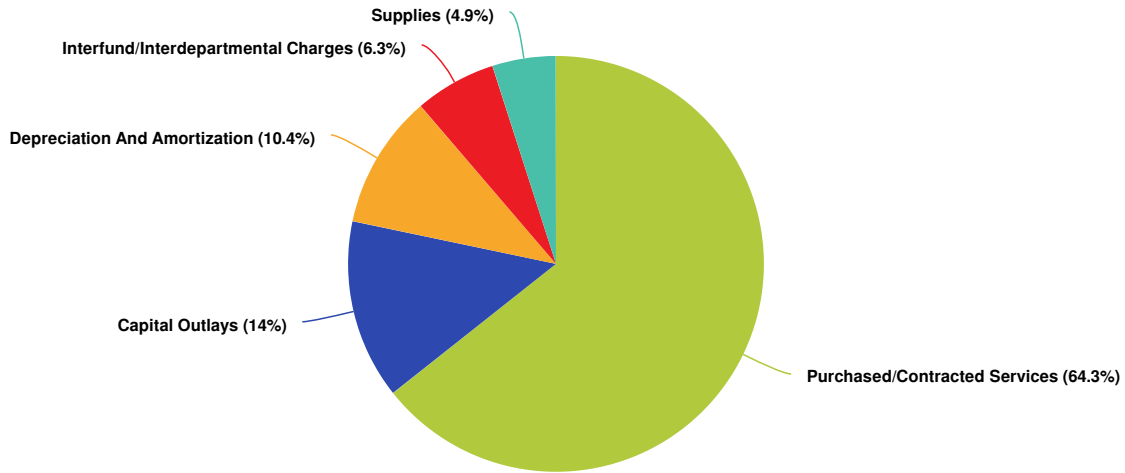
\$4,225,176 **-\$343,924**
(-7.53% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Purchased/Contracted Services					
Purchased Professional Services					
PROFESSIONAL	\$1,044,900	\$1,052,033	\$928,045	\$1,158,576	4%
BILLING & COLLECTION SERVICES	\$76,300	\$210,200	\$88,131	\$70,800	-33.1%
TECHNICAL	\$0	\$799	\$125,367	\$475,000	215.6%
Total Purchased Professional Services:	\$1,121,200	\$1,263,032	\$1,141,543	\$1,704,376	24.4%
Property Services					
LANDFILL FEES	\$2,700	\$124	\$0	\$10,000	N/A
GENERAL REPAIRS & MAINTENANCE	\$2,580	\$5,712	\$9,163	\$15,000	36.4%
INFRASTRUCTURE REPAIRS & MAINTENANCE	\$161,756	\$240,828	\$295,715	\$553,000	55.8%
VEHICLE REPAIRS & MAINTENANCE	\$251	\$24,214	\$4,582	\$25,000	354.5%
EQUIPMENT REPAIRS & MAINTENANCE	\$47,112	\$140,427	\$326,120	\$397,000	1.4%
RENTAL OF EQUIPMENT	\$1,368	\$784	\$2,916	\$5,000	42.9%
Total Property Services:	\$215,766	\$412,088	\$638,495	\$1,005,000	31.1%
Other					
INS, OTHER THAN EMP BENEFIT	\$0	\$0	\$0	\$8,100	N/A
CLAIMS	\$0	\$0	\$8,330	\$0	-100%
DUES & FEES	\$2,279	\$598	\$916	\$1,100	0%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Other:	\$2,279	\$598	\$9,246	\$9,200	-17.1%
Total Purchased/Contracted Services:	\$1,339,245	\$1,675,719	\$1,789,284	\$2,718,576	26.6%
Supplies					
GENERAL SUPPLIES	\$1,521	\$11,070	\$42,900	\$47,500	-7.8%
WATER / SEWAGE	\$7,031	\$8,037	\$5,831	\$9,100	30%
ELECTRICITY	\$52,147	\$62,951	\$49,147	\$59,000	0%
SMALL TOOLS & EQUIPMENT	\$4,612	\$44,147	\$39,984	\$43,000	-10.4%
UTILITY SUPPLIES(PIPE, ETC.)	\$16,574	\$16,204	\$41,650	\$50,000	0%
Total Supplies:	\$81,885	\$142,409	\$179,512	\$208,600	-3.2%
Capital Outlays					
Capital Outlays					
CAPITALIZE TO ASSET	\$0	-\$352,945	\$0	\$0	0%
Total Capital Outlays:	\$0	-\$352,945	\$0	\$0	0%
Property					
INFRASTRUCTURE	\$0	\$0	\$745,535	\$590,000	-34.1%
Total Property:	\$0	\$0	\$745,535	\$590,000	-34.1%
Machinery and Equipment					
MACHINERY & EQUIPMENT	\$0	\$0	\$156,188	\$0	-100%
VEHICLES	\$0	\$352,945	\$333,200	\$0	-100%
Total Machinery and Equipment:	\$0	\$352,945	\$489,388	\$0	-100%
Total Capital Outlays:	\$0	\$0	\$1,234,923	\$590,000	-60.2%
Interfund/Interdepartmental Charges					
INDIRECT COST ALLOCATIONS	\$171,000	\$217,800	\$252,482	\$268,000	-11.6%
Total Interfund/Interdepartmental Charges:	\$171,000	\$217,800	\$252,482	\$268,000	-11.6%
Depreciation And Amortization					
Depreciation					
DEPRECIATION	\$416,755	\$433,165	\$349,860	\$440,000	4.8%
Total Depreciation:	\$416,755	\$433,165	\$349,860	\$440,000	4.8%
Total Depreciation And Amortization:	\$416,755	\$433,165	\$349,860	\$440,000	4.8%
Total Expense Objects:	\$2,008,886	\$2,469,093	\$3,806,060	\$4,225,176	-7.5%

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

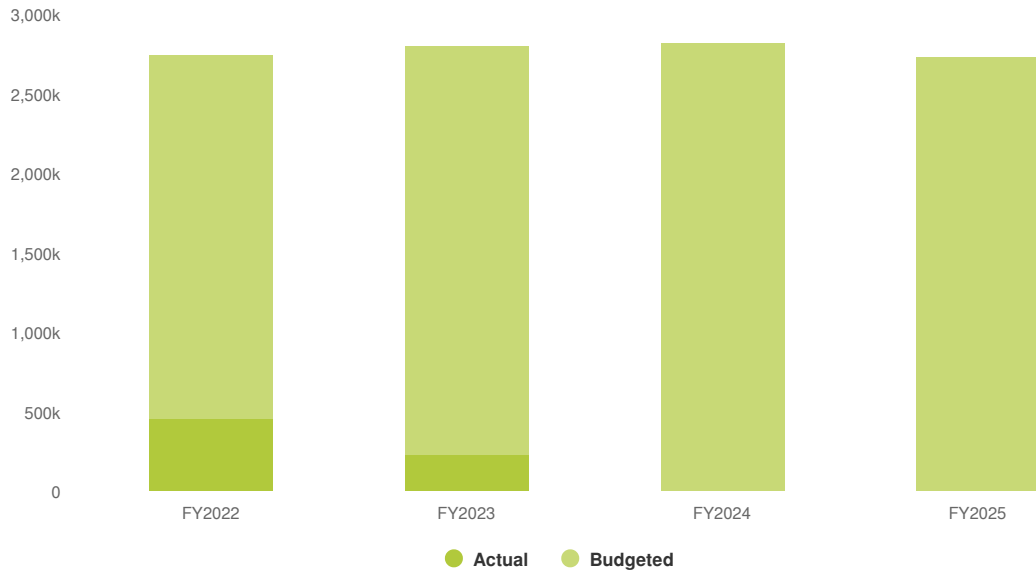
	FY22	FY23	FY24 YTD	FY25 Forecasted
Televising	115,228	110,323	94554	10814
Cleaning Sewer Lines	130,604	109,419	72830	115095
Lift Station Checks	104	104	96	104
Manhole Inspection	961	914	869	684
Manhole Raising	17	8	23	13
Utility Locates	2,602	2,276	1,965	2,311
Customer Back-ups	110	123	68	127
Easements Cuts	59400'	59,400'	62,000'	59,400'

Water Fund Debt Administration (Water & Sewer Enterprise Fund)

Expenditures Summary

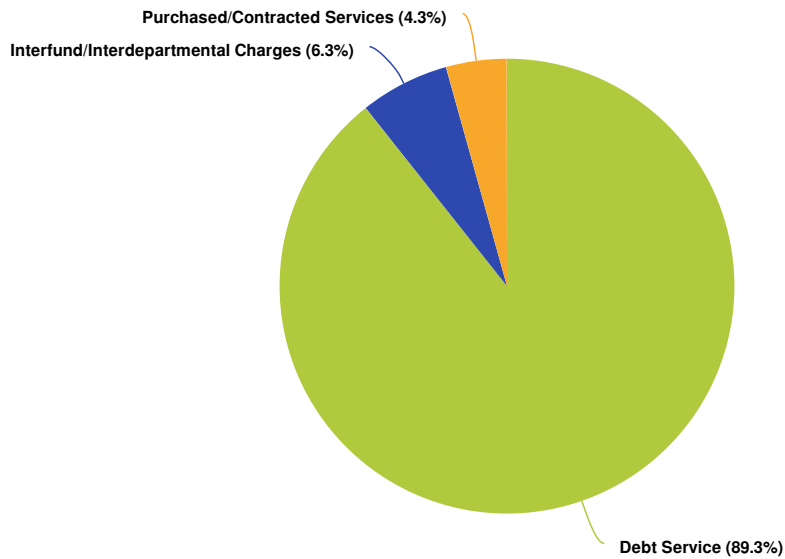
\$2,733,600 **-\$87,100**
(-3.09% vs. prior year)

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	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Purchased/Contracted Services					
Purchased Professional Services					
PROFESSIONAL	\$0	\$0	\$2,666	\$0	-100%
BILLING & COLLECTION SERVICES	\$13,700	\$23,400	\$80,468	\$118,200	22.4%
Total Purchased Professional Services:	\$13,700	\$23,400	\$83,133	\$118,200	18.4%
Other					
DUES & FEES	\$18	\$1,729	\$0	\$0	0%
Total Other:	\$18	\$1,729	\$0	\$0	0%
Total Purchased/Contracted Services:	\$13,718	\$25,129	\$83,133	\$118,200	18.4%
Interfund/Interdepartmental Charges					
INDIRECT COST ALLOCATIONS	\$31,600	\$33,900	\$232,324	\$173,400	-37.8%
Total Interfund/Interdepartmental Charges:	\$31,600	\$33,900	\$232,324	\$173,400	-37.8%
Depreciation And Amortization					
Amortization					
AMORTIZATION	\$3,271	\$0	\$0	\$0	0%
Total Amortization:	\$3,271	\$0	\$0	\$0	0%
Total Depreciation And Amortization:	\$3,271	\$0	\$0	\$0	0%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Other Costs					
Bad Debt Expense					
BAD DEBT EXPENSE	\$42,405	\$24,533	\$0	\$0	0%
Total Bad Debt Expense:	\$42,405	\$24,533	\$0	\$0	0%
Total Other Costs:	\$42,405	\$24,533	\$0	\$0	0%
Debt Service					
Principal					
PRINCIPAL	\$0	\$0	\$1,840,930	\$2,243,500	1.5%
Total Principal:	\$0	\$0	\$1,840,930	\$2,243,500	1.5%
Interest					
INTEREST	\$368,049	\$154,398	\$193,256	\$198,500	-14.4%
Total Interest:	\$368,049	\$154,398	\$193,256	\$198,500	-14.4%
Total Debt Service:	\$368,049	\$154,398	\$2,034,186	\$2,442,000	0%
Total Expense Objects:	\$459,044	\$237,961	\$2,349,643	\$2,733,600	-3.1%

Stormwater (Stormwater Enterprise Fund)

Statement of Purpose

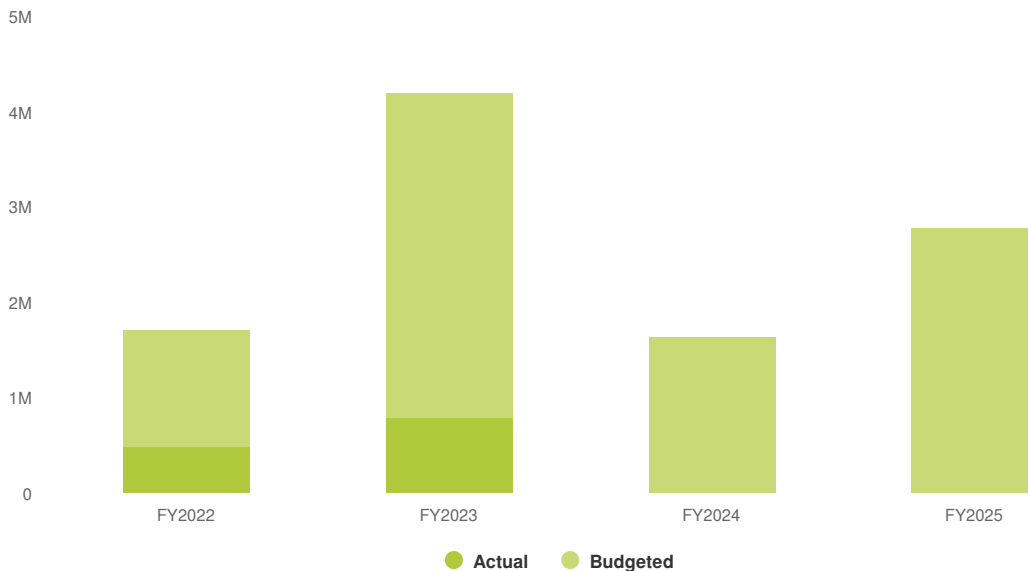
Stormwater Management is designed to efficiently address flood control, water quality, and the preservation of natural drainage systems. The Department's focus is to inform the public of stormwater issues and implement a program that monitors and maintains the quality of water that enters our waterways 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.

Expenditures Summary

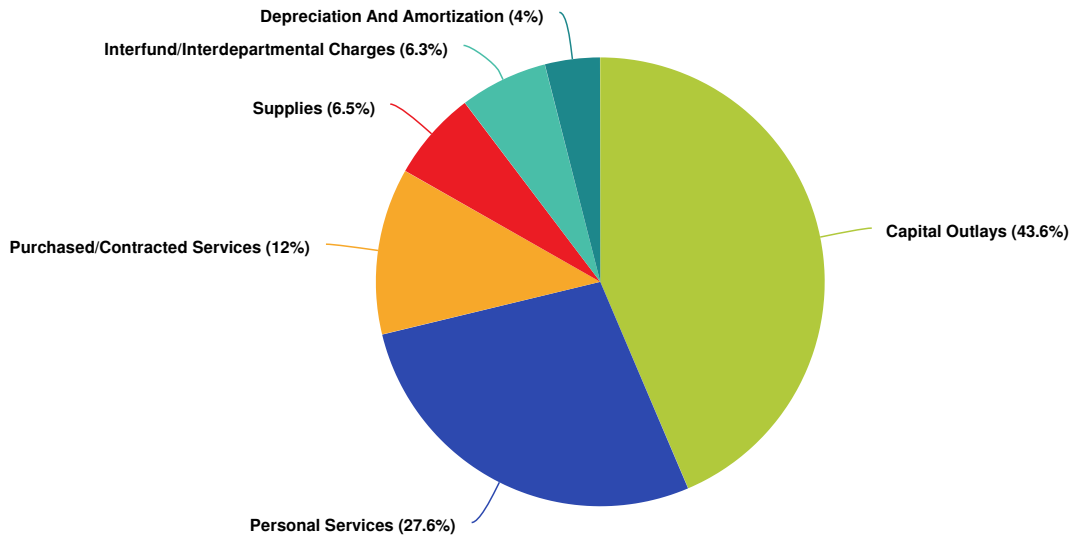
\$2,776,715 **\$1,134,407**
(69.07% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personal Services					
Salaries and Wages					
REGULAR SALARIES	\$97,649	\$178,404	\$274,665	\$472,494	43.3%
OVERTIME	\$6,075	\$11,384	\$10,612	\$14,000	9.9%
VACATION	\$7,065	\$9,258	\$0	\$0	0%
HOLIDAY	\$4,704	\$7,156	\$0	\$0	0%
Total Salaries and Wages:	\$115,494	\$206,202	\$285,277	\$486,494	42.1%
Benefits					
GROUP INSURANCE	\$28,339	\$52,280	\$102,466	\$185,099	50.5%
SOCIAL SECURITY (FICA)	\$6,208	\$12,487	\$17,690	\$29,299	38%
MEDICARE	\$1,452	\$2,730	\$4,140	\$6,856	37.9%
RETIREMENT CONTRIBUTION	\$0	\$25,352	\$19,314	\$51,013	120%
WORKERS' COMPENSATION	\$0	\$1,004	\$0	\$0	0%
OTHER EMPLOYEE BENEFITS	\$27,889	\$530	\$8,477	\$8,203	-19.4%
Total Benefits:	\$63,888	\$94,383	\$152,087	\$280,470	53.6%
Total Personal Services:	\$179,382	\$300,585	\$437,365	\$766,964	46.1%
Purchased/Contracted Services					
Purchased Professional Services					
PROFESSIONAL	\$2,657	\$19,099	\$26,656	\$20,000	-37.5%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
TECHNICAL	\$0	\$63	\$2,083	\$2,500	0%
Total Purchased Professional Services:	\$2,657	\$19,162	\$28,739	\$22,500	-34.8%
Property Services					
LANDFILL FEES	\$1,355	\$5,785	\$4,165	\$5,000	0%
GENERAL REPAIRS & MAINTENANCE	\$2,380	\$5,158	\$74,970	\$30,000	-66.7%
INFRASTRUCTURE REPAIRS & MAINTENANCE	\$106,864	\$174,963	\$333,200	\$250,000	-37.5%
VEHICLE REPAIRS & MAINTENANCE	\$8,012	\$8,723	\$9,163	\$5,000	-54.5%
EQUIPMENT REPAIRS & MAINTENANCE	\$6,994	\$7,050	\$8,330	\$5,000	-50%
RENTAL OF EQUIPMENT	\$0	\$0	\$4,165	\$5,000	0%
Total Property Services:	\$125,605	\$201,678	\$433,993	\$300,000	-42.4%
Other					
COMMUNICATIONS	\$423	-\$297	\$4,165	\$4,900	-2%
ADVERTISING	\$0	\$0	\$4,165	\$2,500	-50%
PRINTING & BINDING	\$0	\$492	\$500	\$250	-58.3%
DUES & FEES	\$945	\$945	\$1,250	\$1,500	0%
EDUCATION & TRAINING	\$1,399	\$0	\$417	\$500	0%
LICENSES & FEES	\$0	\$29	\$1,250	\$1,000	-33.3%
Total Other:	\$2,767	\$1,169	\$11,745	\$10,650	-24.5%
Total Purchased/Contracted Services:	\$131,029	\$222,009	\$474,477	\$333,150	-41.5%
Supplies					
GENERAL SUPPLIES	\$19,970	\$53,127	\$49,980	\$40,000	-33.3%
WATER / SEWAGE	\$685	\$0	\$417	\$500	0%
ELECTRICITY	\$410	\$210	\$466	\$560	0%
GASOLINE	\$5,335	\$5,630	\$11,662	\$10,500	-25%
SMALL TOOLS & EQUIPMENT	\$3,352	\$12,796	\$27,489	\$25,000	-24.2%
TECHNOLOGY EQUIPMENT	\$0	\$0	\$1,250	\$1,500	0%
UNIFORMS	\$1,497	\$3,136	\$2,499	\$1,500	-50%
UTILITY SUPPLIES (PIPE, ETC)	\$1,030	\$10,864	\$20,825	\$100,000	300%
Total Supplies:	\$32,279	\$85,762	\$114,587	\$179,560	30.5%
Capital Outlays					
Capital Outlays					
CAPITALIZE TO ASSET	\$0	-\$3,830,285	\$0	\$0	0%
Total Capital Outlays:	\$0	-\$3,830,285	\$0	\$0	0%
Property					
INFRASTRUCTURE	\$0	\$3,787,450	\$66,640	\$840,676	950.8%
Total Property:	\$0	\$3,787,450	\$66,640	\$840,676	950.8%

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Machinery and Equipment					
MACHINERY & EQUIPMENT	\$0	\$0	\$66,640	\$195,265	144.1%
VEHICLES	\$0	\$42,835	\$0	\$175,000	N/A
Total Machinery and Equipment:	\$0	\$42,835	\$66,640	\$370,265	362.8%
Total Capital Outlays:	\$0	\$0	\$133,280	\$1,210,941	656.8%
Interfund/Interdepartmental Charges					
INDIRECT COST ALLOCATIONS	\$41,900	\$73,700	\$116,703	\$176,100	25.7%
Total Interfund/Interdepartmental Charges:	\$41,900	\$73,700	\$116,703	\$176,100	25.7%
Depreciation And Amortization					
Depreciation					
DEPRECIATION	\$105,292	\$109,575	\$91,630	\$110,000	0%
Total Depreciation:	\$105,292	\$109,575	\$91,630	\$110,000	0%
Total Depreciation And Amortization:	\$105,292	\$109,575	\$91,630	\$110,000	0%
Other Costs					
Bad Debt Expense					
BAD DEBT EXPENSE	\$0	\$240	\$0	\$0	0%
Total Bad Debt Expense:	\$0	\$240	\$0	\$0	0%
Total Other Costs:	\$0	\$240	\$0	\$0	0%
Total Expense Objects:	\$489,881	\$791,871	\$1,368,042	\$2,776,715	69.1%

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

	FY22	FY23	FY24 YTD	FY25 Forecasted
Inlet Inspections (Catch basin, junction box, grate inlet, drop inlet, headwall)	811	809	93	927
Clogged storm drains	57	13	8	33
Ditch Maintenance	75	8	11	32
Drainage Complaints & requests for service	37	2	2	14
PM Inspections	254	120	25	205

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

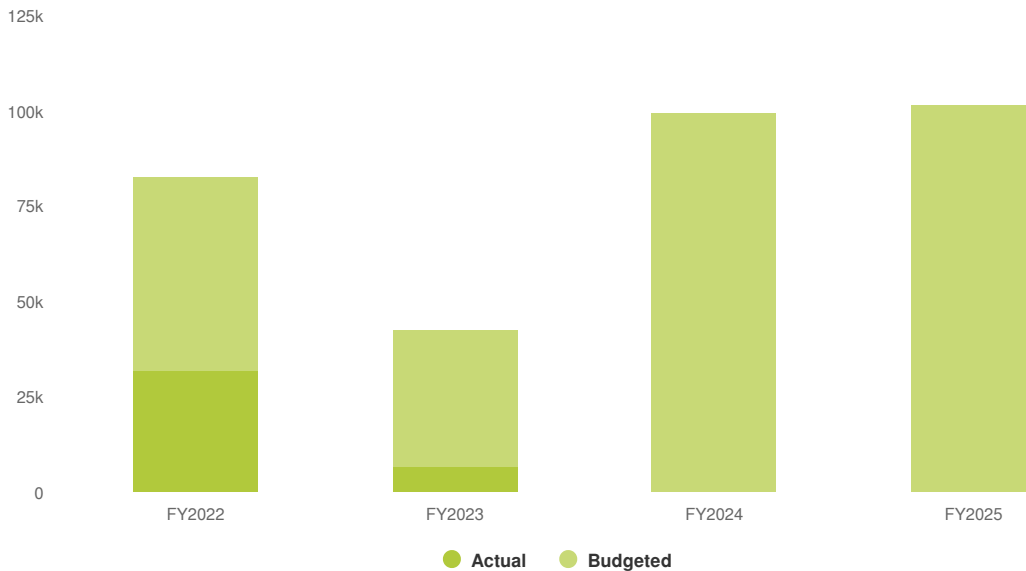
Statement of Purpose

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

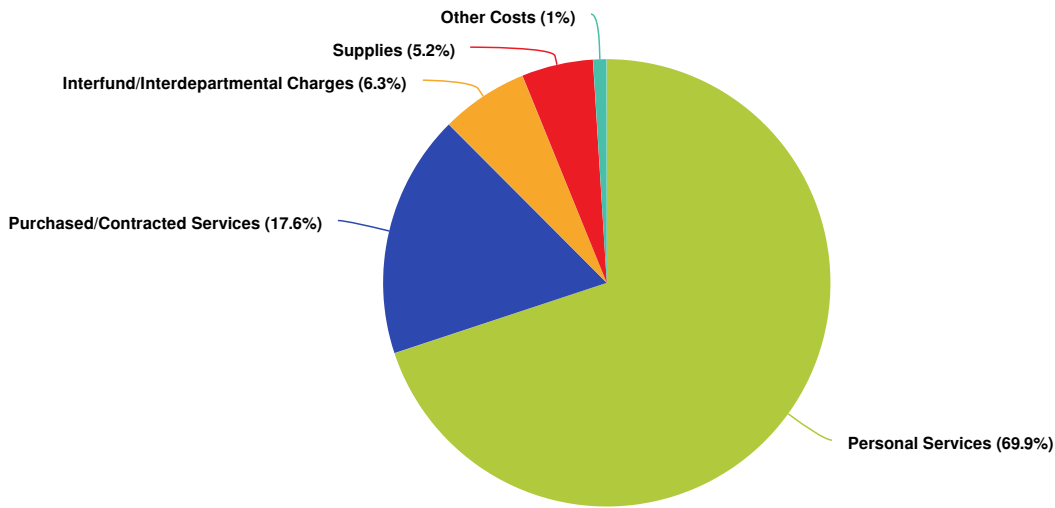
\$101,524 **\$1,974**
(1.98% vs. prior year)

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	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personal Services					
Salaries and Wages					
REGULAR SALARIES	\$8,367	\$0	\$17,326	\$47,437	128.1%
OVERTIME	\$805	\$0	\$1,083	\$5,000	284.6%
VACATION	\$223	\$0	\$0	\$0	0%
HOLIDAY	\$133	\$0	\$0	\$0	0%
Total Salaries and Wages:	\$9,528	\$0	\$18,409	\$52,437	137.3%
Benefits					
GROUP INSURANCE	\$4,313	\$0	\$17,077	\$12,060	-41.2%
SOCIAL SECURITY (FICA)	\$539	\$245	\$1,333	\$2,942	83.9%
MEDICARE	\$126	\$0	\$333	\$688	72%
RETIREMENT CONTRIBUTION	\$5,951	\$3,851	\$0	\$2,847	N/A
OTHER EMPLOYEE BENEFITS	\$0	\$0	\$7,497	\$0	-100%
Total Benefits:	\$10,929	\$4,096	\$26,240	\$18,537	-41.2%
Total Personal Services:	\$20,457	\$4,096	\$44,649	\$70,974	32.4%
Purchased/Contracted Services					
Purchased Professional Services					
PROFESSIONAL	\$5,670	\$0	\$8,330	\$5,000	-50%
TECHNICAL	\$640	\$0	\$4,165	\$5,000	0%

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Purchased Professional Services:	\$6,310	\$0	\$12,495	\$10,000	-33.3%
Property Services					
VEHICLE REPAIRS & MAINTENANCE	\$897	\$44	\$1,666	\$2,000	0%
EQUIPMENT REPAIRS & MAINTENANCE	\$445	\$0	\$1,666	\$2,000	0%
Total Property Services:	\$1,341	\$44	\$3,332	\$4,000	0%
Other					
COMMUNICATIONS	\$767	\$980	\$833	\$800	-20%
ADVERTISING	\$0	\$0	\$4,167	\$1,000	-80%
PRINTING & BINDING	\$0	\$0	\$417	\$500	0%
TRAVEL	\$0	\$0	\$417	\$500	0%
DUES & FEES	\$0	\$0	\$83	\$100	0%
EDUCATION & TRAINING	\$0	\$0	\$167	\$500	150%
LICENSES & FEES	\$0	\$104	\$417	\$500	0%
Total Other:	\$767	\$1,084	\$6,499	\$3,900	-50%
Total Purchased/Contracted Services:	\$8,418	\$1,128	\$22,326	\$17,900	-33.2%
Supplies					
GENERAL SUPPLIES	\$79	\$0	\$833	\$1,000	0%
GASOLINE	\$0	\$0	\$2,916	\$3,000	-14.3%
SMALL TOOLS & EQUIPMENT	\$198	\$0	\$833	\$1,000	0%
UNIFORMS	\$614	\$927	\$625	\$250	-66.7%
Total Supplies:	\$892	\$927	\$5,206	\$5,250	-16%
Interfund/Interdepartmental Charges					
INDIRECT COST ALLOCATIONS	\$2,200	\$600	\$8,247	\$6,400	-35.4%
Total Interfund/Interdepartmental Charges:	\$2,200	\$600	\$8,247	\$6,400	-35.4%
Other Costs					
Payments to Other Agencies					
PUBLIC RELATIONS	\$0	\$0	\$2,499	\$1,000	-66.7%
Total Payments to Other Agencies:	\$0	\$0	\$2,499	\$1,000	-66.7%
Total Other Costs:	\$0	\$0	\$2,499	\$1,000	-66.7%
Total Expense Objects:	\$31,966	\$6,751	\$82,927	\$101,524	2%



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

	FY22	FY23	FY24 YTD	FY25 Forecasted
Site Inspections	184	232	86	262
Pumpout/Inspections	277	236	69	283
Re-inspections	48	35	10	72
Non-compliant	0	0	0	0

Gas (Enterprise Fund)

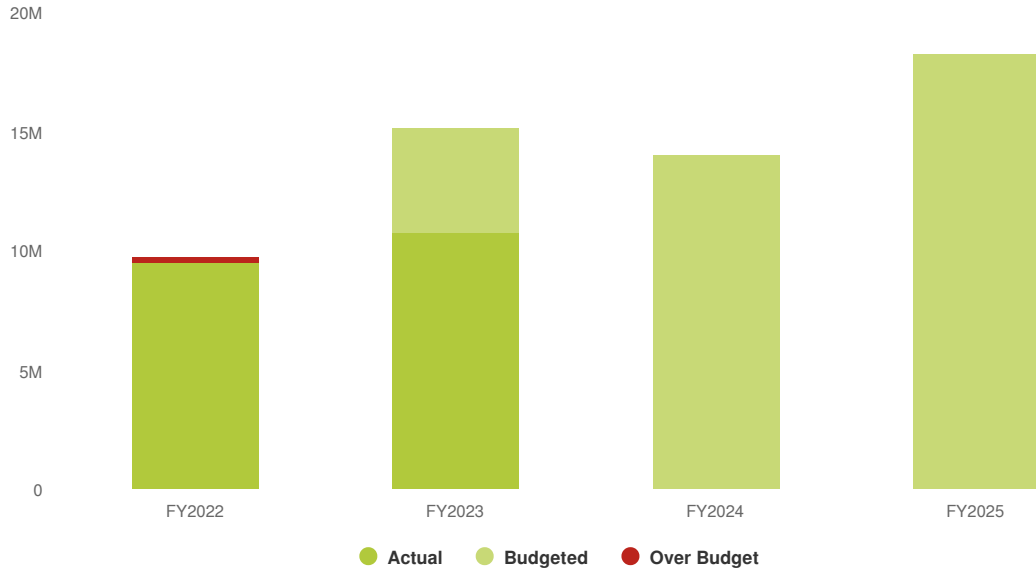
Statement of Purpose

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).

Expenditures Summary

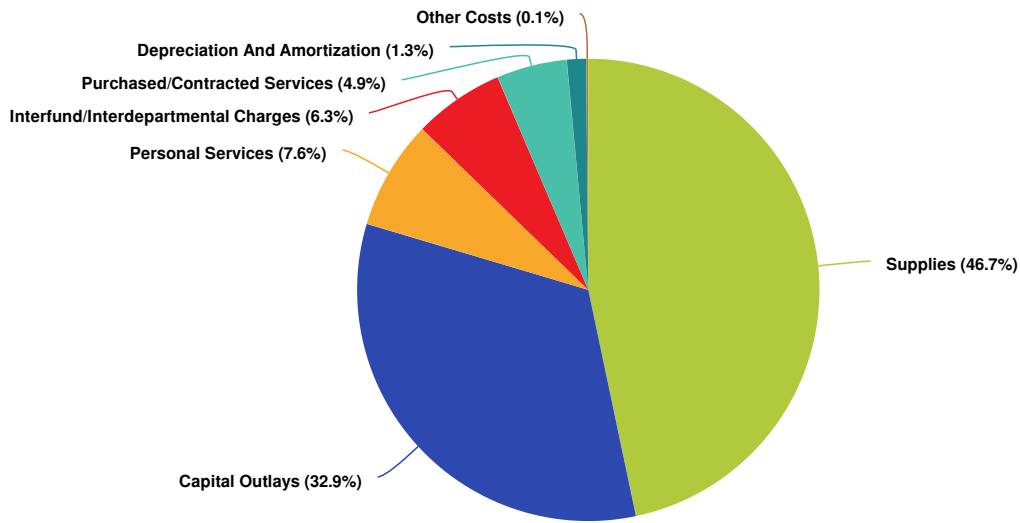
\$18,239,484 **\$4,191,292**
(29.84% vs. prior year)

Enterprise Fund - Gas Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personal Services					
Salaries and Wages					
REGULAR SALARIES	\$447,754	\$516,208	\$593,391	\$851,198	19.5%
OVERTIME	\$44,533	\$61,968	\$64,796	\$45,000	-42.1%
VACATION	\$22,059	\$27,817	\$0	\$0	0%
HOLIDAY	\$18,227	\$20,630	\$0	\$0	0%
Total Salaries and Wages:	\$532,573	\$626,622	\$658,187	\$896,198	13.4%
Benefits					
GROUP INSURANCE	\$132,118	\$141,485	\$188,928	\$302,910	33.6%
SOCIAL SECURITY (FICA)	\$30,379	\$41,586	\$40,812	\$52,782	7.7%
MEDICARE	\$7,105	\$8,507	\$9,551	\$12,349	7.7%
RETIREMENT CONTRIBUTION	-\$20,193	\$37,216	\$45,334	\$118,522	117.8%
WORKERS' COMPENSATION	\$0	\$3,736	\$9,996	\$0	-100%
OTHER EMPLOYEE BENEFITS	\$105,423	\$3,737	\$31,666	\$7,303	-80.8%
Total Benefits:	\$254,831	\$236,267	\$326,288	\$493,866	26.1%
Total Personal Services:	\$787,404	\$862,888	\$984,474	\$1,390,064	17.6%
Purchased/Contracted Services					
Purchased Professional Services					
PROFESSIONAL	\$48,583	\$38,378	\$41,650	\$60,000	20%

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
BILLING & COLLECTION SERVICES	\$199,100	\$263,500	\$267,560	\$234,800	-26.9%
TECHNICAL	\$12,262	\$13,596	\$47,898	\$32,500	-43.5%
Total Purchased Professional Services:	\$259,945	\$315,473	\$357,107	\$327,300	-23.7%
Property Services					
CLEANING SERVICES	\$106	\$77	\$167	\$0	-100%
LANDFILL FEES	\$260	\$0	\$167	\$1,000	400%
GENERAL REPAIRS & MAINTENANCE	\$1,350	\$226	\$833	\$1,000	0%
INFRASTRUCTURE REPAIRS & MAINTENANCE	\$113,397	\$89,015	\$216,580	\$330,000	26.9%
BUILDING MAINTENANCE	\$5,417	\$0	\$0	\$0	0%
VEHICLE REPAIRS & MAINTENANCE	\$17,796	\$41,763	\$24,990	\$25,000	-16.7%
EQUIPMENT REPAIRS & MAINTENANCE	\$38,244	\$60,697	\$83,300	\$96,300	-3.7%
RENTAL OF EQUIPMENT	\$1,277	\$2,039	\$1,250	\$3,500	133.3%
Total Property Services:	\$177,847	\$193,817	\$327,286	\$456,800	16.3%
Other					
INS, OTHER THAN EMP BENEFIT	\$0	\$0	\$0	\$9,100	N/A
CLAIMS	\$0	\$2,157	\$4,165	\$5,000	0%
COMMUNICATIONS	\$14,197	\$14,691	\$14,994	\$20,400	13.3%
ADVERTISING	\$0	\$0	\$12,495	\$5,000	-66.7%
PRINTING & BINDING	\$1,187	\$749	\$4,165	\$5,000	0%
TRAVEL	\$4,445	\$4,089	\$5,873	\$7,050	0%
DUES & FEES	\$8,428	\$12,284	\$12,912	\$19,100	23.2%
EDUCATION & TRAINING	\$3,695	\$5,572	\$15,244	\$26,700	45.9%
LICENSES & FEES	\$14,571	\$12,673	\$12,495	\$17,700	18%
Total Other:	\$46,523	\$52,216	\$82,342	\$115,050	16.4%
Total Purchased/Contracted Services:	\$484,315	\$561,506	\$766,735	\$899,150	-2.3%
Supplies					
GENERAL SUPPLIES	\$14,039	\$23,145	\$28,155	\$33,800	0%
WATER / SEWAGE	\$0	\$195	\$833	\$1,000	0%
ELECTRICITY	\$14,156	\$16,280	\$13,495	\$17,220	6.3%
GASOLINE	\$38,533	\$44,103	\$38,485	\$46,200	0%
FOOD & MEALS	\$1,960	\$4,305	\$4,165	\$6,050	21%
BOOKS & PUBLICATIONS	\$0	\$0	\$333	\$400	0%
SUP/INV PURCHASED RESALE	\$6,775,937	\$7,570,057	\$6,330,800	\$7,600,000	0%
SMALL TOOLS & EQUIPMENT	\$36,712	\$20,476	\$41,650	\$45,000	-10%
TECHNOLOGY EQUIPMENT	\$2,634	\$0	\$7,414	\$8,900	0%
UNIFORMS	\$9,840	\$11,050	\$7,497	\$9,000	0%
UTILITY SUPPLIES(PIPE, ETC.)	\$469,594	\$313,452	\$634,330	\$748,500	-1.7%
Total Supplies:	\$7,363,405	\$8,003,064	\$7,107,156	\$8,516,070	-0.2%

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Capital Outlays					
Capital Outlays					
CAPITALIZE TO ASSET	\$0	-\$1,200,818	\$0	\$0	0%
Total Capital Outlays:	\$0	-\$1,200,818	\$0	\$0	0%
Property					
INFRASTRUCTURE	\$0	\$942,805	\$1,328,635	\$5,914,000	270.8%
Total Property:	\$0	\$942,805	\$1,328,635	\$5,914,000	270.8%
Machinery and Equipment					
MACHINERY & EQUIPMENT	\$0	\$64,697	\$62,475	\$93,000	24%
VEHICLES	\$0	\$193,316	\$169,516	\$0	-100%
Total Machinery and Equipment:	\$0	\$258,013	\$231,991	\$93,000	-66.6%
Total Capital Outlays:	\$0	\$0	\$1,560,626	\$6,007,000	220.6%
Interfund/Interdepartmental Charges					
INDIRECT COST ALLOCATIONS	\$785,400	\$988,000	\$999,683	\$1,156,900	-3.6%
Total Interfund/Interdepartmental Charges:	\$785,400	\$988,000	\$999,683	\$1,156,900	-3.6%
Depreciation And Amortization					
Depreciation					
DEPRECIATION	\$224,316	\$242,479	\$191,590	\$245,000	6.5%
Total Depreciation:	\$224,316	\$242,479	\$191,590	\$245,000	6.5%
Total Depreciation And Amortization:	\$224,316	\$242,479	\$191,590	\$245,000	6.5%
Other Costs					
Payments to Other Agencies					
PUBLIC RELATIONS	\$2,986	\$3,160	\$8,580	\$10,300	0%
Total Payments to Other Agencies:	\$2,986	\$3,160	\$8,580	\$10,300	0%
Payments to Others					
MARKETING PROGRAMS (REBATES)	\$91,600	\$83,400	\$83,300	\$0	-100%
Total Payments to Others:	\$91,600	\$83,400	\$83,300	\$0	-100%
Bad Debt Expense					
BAD DEBT EXPENSE	\$18,494	\$15,037	\$0	\$15,000	N/A
Total Bad Debt Expense:	\$18,494	\$15,037	\$0	\$15,000	N/A
Total Other Costs:	\$113,079	\$101,597	\$91,880	\$25,300	-77.1%
Total Expense Objects:	\$9,757,920	\$10,759,534	\$11,702,144	\$18,239,484	29.8%

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

	FY22	FY23	FY24 YTD	FY25 Forecasted
Number of Services	7,619	8,624	8,662	9,000
Miles of Main	257.9	275.59	363.2	380
Gas afterhours calls	95	84	31	96
Gas Utility 811 Locates	11,459	9,829	3,518	10,087
Fiber Utility Locates	338	258	147	285
Install new services	404	252	48	321
Investigate Leaks	202	180	63	187
Repair gas leaks at meter	103	77	0	96
Set gas meters	423	265	54	323

Annual Regulatory Requirements				
Large meter testing	50	60	60	60
Leak-AC walking survey-services 1/3 system <i>192.723 (b)</i>	3,017	3,312	4,368	4,000
Leak survey-miles walked/inspected <i>192.723 (b)2</i>	86.19	64.37	106.1	82.4
Atmospheric Corrosion inspections 1/3 meters <i>192.481 (a)</i>	2,446	2,104	4,516	3,000
Regulator station inspections <i>192.739 (a) & 192.743 (a)</i>	36	36	37	38
Public Awareness Program-Messages <i>192.616 & API RP1162</i>				
<i>Customers-twice annually</i>	39,375	40,988	42,488	43,988
<i>Non-customers -annually</i>	861	875	890	915
<i>Emergency Responders-annually</i>	27	27	27	27
<i>Public Officials-annually</i>	44	44	44	44
Critical Valve Maintenance <i>192.747 (a)</i>	27	27	27	27
Curb Valve Maintenance §192.385	106	126	138	150

Solid Waste Collection (Enterprise Fund)

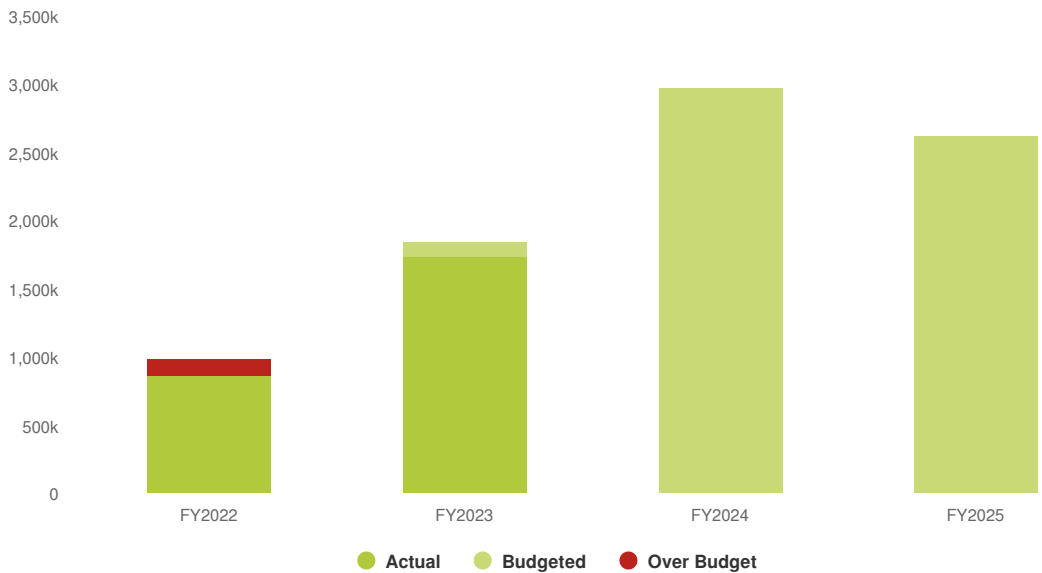
Statement of Purpose

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.

Expenditures Summary

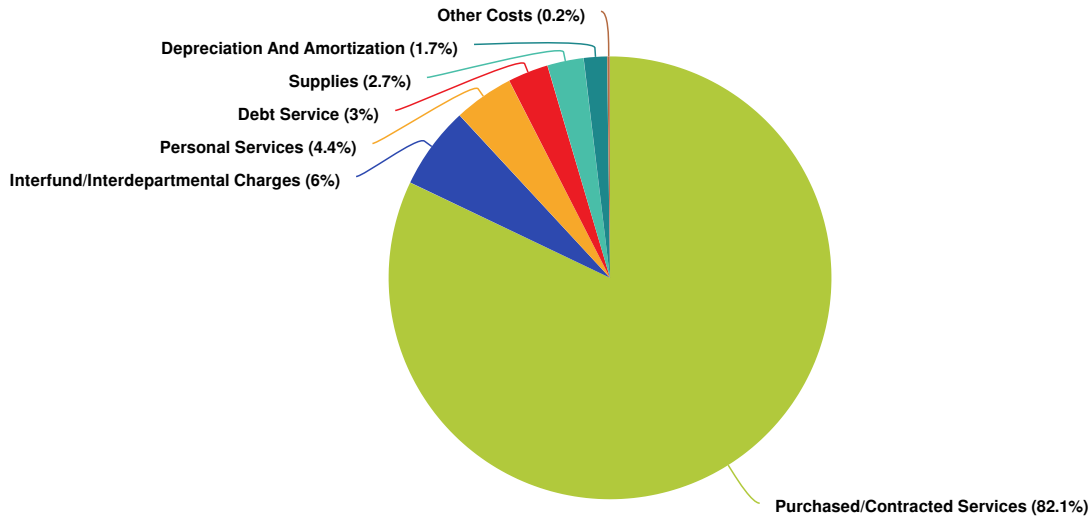
\$2,629,868 **-\$349,821**
(-11.74% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personal Services					
Salaries and Wages					
REGULAR SALARIES	\$0	\$16,482	\$150,785	\$67,967	-62.5%
OVERTIME	\$0	\$0	\$7,497	\$15,000	66.7%
VACATION	\$0	\$1,269	\$0	\$0	0%
HOLIDAY	\$0	\$212	\$0	\$0	0%
Total Salaries and Wages:	\$0	\$17,963	\$158,282	\$82,967	-56.3%
Benefits					
GROUP INSURANCE	\$0	\$3,616	\$80,237	\$15,598	-83.8%
SOCIAL SECURITY (FICA)	\$0	\$981	\$4,217	\$0	-100%
MEDICARE	\$0	\$229	\$988	\$0	-100%
RETIREMENT CONTRIBUTION	\$0	\$4,904	\$9,282	\$4,078	-63.4%
WORKERS' COMPENSATION	\$0	\$106	\$0	\$0	0%
OTHER EMPLOYEE BENEFITS	\$0	\$0	\$766	\$11,875	1,192.2%
Total Benefits:	\$0	\$9,836	\$95,489	\$31,551	-72.5%
Total Personal Services:	\$0	\$27,799	\$253,772	\$114,518	-62.4%
Purchased/Contracted Services					
Purchased Professional Services					
PROFESSIONAL	\$857,964	\$1,423,088	\$1,532,720	\$2,000,000	8.7%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
BILLING & COLLECTION SERVICES	\$13,534	\$18,800	\$18,277	\$16,500	-24.8%
Total Purchased Professional Services:	\$871,498	\$1,441,888	\$1,550,997	\$2,016,500	8.3%
Property Services					
LANDFILL FEES	\$0	\$2,416	\$50,813	\$25,000	-59%
VEHICLE REPAIRS & MAINTENANCE	\$0	\$21,976	\$23,324	\$50,000	78.6%
EQUIPMENT REPAIRS & MAINTENANCE	\$0	\$610	\$6,831	\$50,000	509.8%
Total Property Services:	\$0	\$25,002	\$80,968	\$125,000	28.6%
Other					
INS, OTHER THAN EMP BENEFIT	\$0	\$0	\$0	\$2,200	N/A
COMMUNICATIONS	\$0	\$2,095	\$16,660	\$15,000	-25%
PRINTING & BINDING	\$0	\$14,334	\$0	\$0	0%
Total Other:	\$0	\$16,429	\$16,660	\$17,200	-14%
Total Purchased/Contracted Services:	\$871,498	\$1,483,320	\$1,648,624	\$2,158,700	9.1%
Supplies					
GENERAL SUPPLIES	\$0	\$7,467	\$0	\$10,000	N/A
GASOLINE	\$0	\$897	\$49,980	\$60,000	0%
Total Supplies:	\$0	\$8,364	\$49,980	\$70,000	16.7%
Capital Outlays					
Machinery and Equipment					
VEHICLES	\$0	\$0	\$206,168	\$0	-100%
Total Machinery and Equipment:	\$0	\$0	\$206,168	\$0	-100%
Total Capital Outlays:	\$0	\$0	\$206,168	\$0	-100%
Interfund/Interdepartmental Charges					
INDIRECT COST ALLOCATIONS	\$85,200	\$160,800	\$217,746	\$158,900	-39.2%
Total Interfund/Interdepartmental Charges:	\$85,200	\$160,800	\$217,746	\$158,900	-39.2%
Depreciation And Amortization					
Depreciation					
DEPRECIATION	\$27,247	\$44,337	\$24,990	\$45,000	50%
Total Depreciation:	\$27,247	\$44,337	\$24,990	\$45,000	50%
Total Depreciation And Amortization:	\$27,247	\$44,337	\$24,990	\$45,000	50%
Other Costs					
Bad Debt Expense					
BAD DEBT EXPENSE	\$2,203	\$3,965	\$0	\$5,000	N/A
Total Bad Debt Expense:	\$2,203	\$3,965	\$0	\$5,000	N/A

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Other Costs:	\$2,203	\$3,965	\$0	\$5,000	N/A
Debt Service					
Principal					
CAPITAL LEASE	\$0	\$0	\$70,805	\$70,900	-16.6%
Total Principal:	\$0	\$0	\$70,805	\$70,900	-16.6%
Interest					
INTEREST	\$5,565	\$9,983	\$9,996	\$6,850	-42.9%
Total Interest:	\$5,565	\$9,983	\$9,996	\$6,850	-42.9%
Total Debt Service:	\$5,565	\$9,983	\$80,801	\$77,750	-19.8%
Total Expense Objects:	\$991,713	\$1,738,568	\$2,482,081	\$2,629,868	-11.7%

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.

Golf Course Pro Shop Operations (Enterprise Fund)

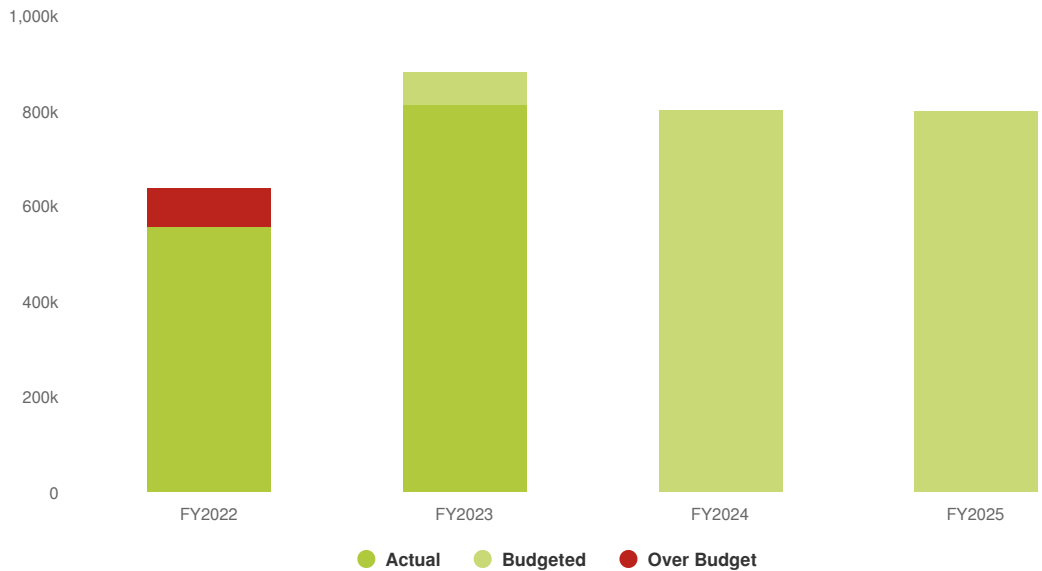
Statement of Purpose

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.

Expenditures Summary

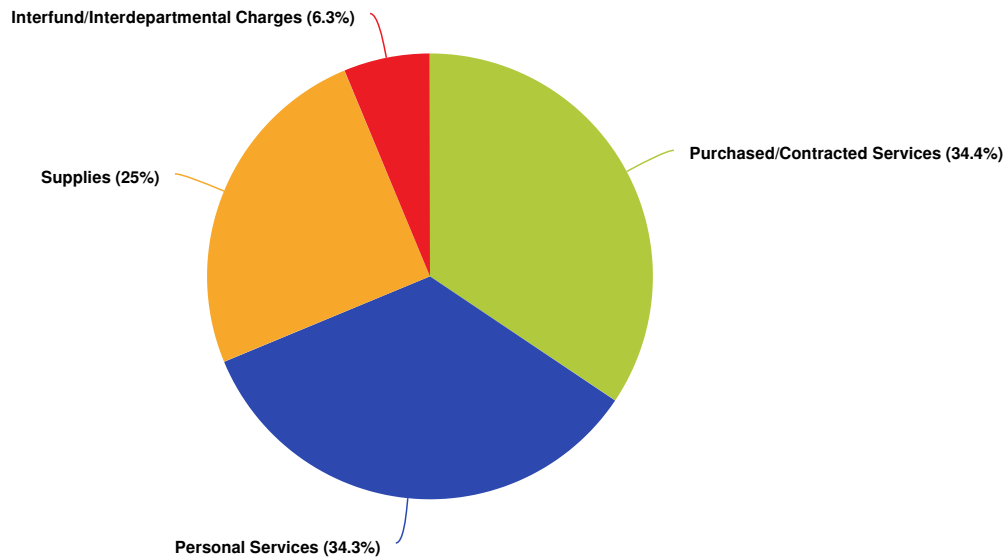
\$799,964 **-\$3,391**
(-0.42% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personal Services					
Salaries and Wages					
REGULAR SALARIES	\$132,469	\$180,448	\$193,084	\$226,591	-2.2%
OVERTIME	\$3,295	\$31	\$8,330	\$1,000	-90%
VACATION	\$4,484	\$3,741	\$0	\$0	0%
HOLIDAY	\$1,189	\$2,729	\$0	\$0	0%
Total Salaries and Wages:	\$141,436	\$186,949	\$201,414	\$227,591	-5.9%
Benefits					
GROUP INSURANCE	\$3,295	\$5,400	\$9,388	\$10,077	-10.6%
SOCIAL SECURITY (FICA)	\$8,899	\$14,213	\$11,976	\$14,053	-2.3%
MEDICARE	\$2,081	\$2,703	\$2,807	\$3,295	-2.2%
RETIREMENT CONTRIBUTION	\$0	\$5,601	\$4,486	\$4,884	-9.3%
WORKERS COMPENSATION	\$0	\$1,791	\$2,083	\$0	-100%
OTHER EMPLOYEE BENEFITS	\$37,382	\$3,386	\$2,078	\$14,850	495.2%
Total Benefits:	\$51,657	\$33,094	\$32,818	\$47,159	19.7%
Total Personal Services:	\$193,092	\$220,042	\$234,232	\$274,750	-2.3%
Purchased/Contracted Services					
Purchased Professional Services					

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
PROFESSIONAL	\$93,413	\$111,608	\$100,493	\$129,084	7%
TECHNICAL	\$15,841	\$15,953	\$9,996	\$14,000	16.7%
Total Purchased Professional Services:	\$109,255	\$127,561	\$110,489	\$143,084	7.9%
Property Services					
CLEANING SERVICES	\$258	\$0	\$2,499	\$0	-100%
GENERAL REPAIRS & MAINTENANCE	\$2,814	\$24,141	\$2,499	\$3,000	0%
BUILDING MAINTENANCE	\$227	\$5,890	\$417	\$1,200	140%
VEHICLE REPAIRS & MAINTENANCE	\$2,278	-\$1,036	\$0	\$0	0%
EQUIPMENT REPAIRS & MAINTENANCE	\$3,567	\$3,403	\$1,999	\$2,400	0%
RENTAL OF EQUIPMENT	\$57,900	\$20,528	\$51,200	\$61,464	0%
Total Property Services:	\$67,045	\$52,926	\$58,613	\$68,064	-3.3%
Other					
COMMUNICATIONS	\$4,751	\$8,772	\$4,998	\$12,800	113.3%
POSTAGE	\$0	\$181	\$0	\$350	N/A
ADVERTISING	\$2,086	\$1,082	\$2,499	\$1,500	-50%
PRINTING & BINDING	\$845	\$981	\$3,332	\$4,000	0%
TRAVEL	\$0	\$0	\$333	\$800	100%
DUES & FEES	\$4,122	\$3,324	\$1,666	\$3,000	50%
CC CONVENIENCE FEES	\$0	\$25,519	\$0	\$40,000	N/A
EDUCATION & TRAINING	\$319	\$275	\$1,000	\$1,200	0%
LICENSES & FEES	\$0	\$0	\$1,666	\$500	-75%
Total Other:	\$12,124	\$40,134	\$15,494	\$64,150	244.9%
Total Purchased/Contracted Services:	\$188,423	\$220,621	\$184,596	\$275,298	24.2%
Supplies					
GENERAL SUPPLIES	\$20,410	\$21,177	\$12,995	\$13,600	-12.8%
WATER / SEWAGE	\$7,302	\$9,093	\$3,499	\$7,000	66.7%
ELECTRICITY	\$9,251	\$9,707	\$7,747	\$8,500	-8.6%
GASOLINE	\$15,267	\$23,689	\$14,994	\$16,500	-8.3%
FOOD & MEALS	\$121	\$202	\$1,699	\$1,700	-16.7%
SUP/INV PURCHASED RESALE	\$17,072	\$7,123	\$0	\$8,000	N/A
SUP/INV PURCHASED RESALE-APPAREL-YOUTH	\$0	\$542	\$0	\$350	N/A
SUP/INV PURCHASED RESALE-FOOD AND DRINKS	\$15,105	\$32,077	\$13,495	\$27,716	71.1%
SUP/INV PURCHASED RESALE-BEER	\$18,217	\$21,919	\$15,635	\$17,650	-6%
SUP/INV PURCHASED RESALE-CLUBS & EQUIPMENT	\$6,087	\$8,227	\$5,081	\$5,500	-9.8%
SUP/INV PURCHASED RESALE-BAGS	\$525	\$1,951	\$1,041	\$1,550	24%
SUP/INV PURCHASED RESALE-GLOVES	\$6,891	\$8,902	\$6,331	\$7,200	-5.3%
SUP/INV PURCHASED RESALE-BALLS	\$30,057	\$25,441	\$31,654	\$36,000	-5.3%

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
SUP/INV PURCHASED RESALE-SHOES	\$8,564	\$9,213	\$7,164	\$7,200	-16.3%
SUP/INV PURCHASED RESALE-HATS	\$7,637	\$13,901	\$7,185	\$7,250	-15.9%
SUP/INV PURCHASED RESALE-APPAREL-MEN	\$7,946	\$17,378	\$10,329	\$13,250	6.9%
GIFTS, ACCESSORIES, MISC	\$6,738	\$15,086	\$6,068	\$9,500	30.4%
SUP/INV PURCHASED RESALE-LIQUOR	\$6,434	\$9,618	\$6,073	\$6,850	-6%
SMALL TOOLS & EQUIPMENT	\$9,794	\$9,509	\$13,911	\$0	-100%
TECHNOLOGY EQUIPMENT	\$4,160	\$2,923	\$1,999	\$2,000	-16.7%
OTHER SUPPLIES	\$516	\$2,099	\$417	\$500	0%
UNIFORMS	\$1,174	\$2,240	\$1,666	\$2,000	0%
Total Supplies:	\$199,266	\$252,014	\$168,982	\$199,816	-1.5%
Interfund/Interdepartmental Charges					
INDIRECT COST ALLOCATIONS	\$53,800	\$75,500	\$64,724	\$50,100	-35.5%
Total Interfund/Interdepartmental Charges:	\$53,800	\$75,500	\$64,724	\$50,100	-35.5%
Depreciation And Amortization					
Depreciation					
DEPRECIATION	\$4,733	\$4,733	\$8,330	\$0	-100%
Total Depreciation:	\$4,733	\$4,733	\$8,330	\$0	-100%
Amortization					
AMORTIZATION	\$0	\$32,872	\$0	\$0	0%
Total Amortization:	\$0	\$32,872	\$0	\$0	0%
Total Depreciation And Amortization:	\$4,733	\$37,604	\$8,330	\$0	-100%
Other Costs					
Payments to Other Agencies					
PUBLIC RELATIONS	\$25	\$0	\$0	\$0	0%
Total Payments to Other Agencies:	\$25	\$0	\$0	\$0	0%
Total Other Costs:	\$25	\$0	\$0	\$0	0%
Debt Service					
Principal					
OTHER DEBT SERVICE	\$0	\$0	\$8,330	\$0	-100%
Total Principal:	\$0	\$0	\$8,330	\$0	-100%
Interest					
INTEREST	\$0	\$5,760	\$0	\$0	0%
Total Interest:	\$0	\$5,760	\$0	\$0	0%
Total Debt Service:	\$0	\$5,760	\$8,330	\$0	-100%
Total Expense Objects:	\$639,339	\$811,542	\$669,194	\$799,964	-0.4%



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.

Golf Course Maintenance Operations (Enterprise Fund)

Statement of Purpose

The Chimneys Golf Course Golf Operations Department strives to provide a quality, inclusive, public golf experience under sound management with a financial plan that is competitive and self-supportive.

Goals & Objectives

Overall objective is to prove the long-term value of The Chimneys Golf Course as a sustainable revenue asset and wellness resource for the City of Winder.

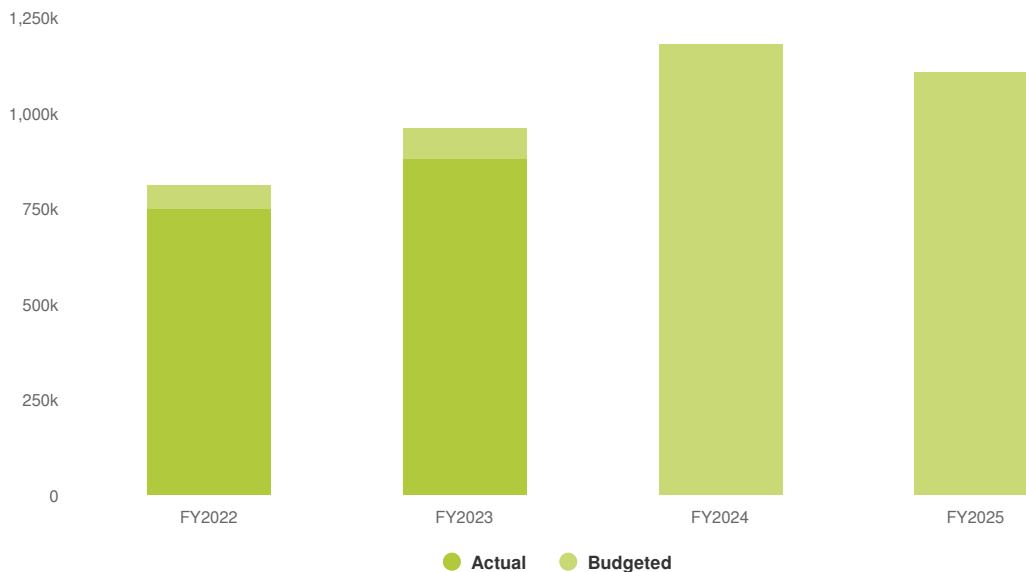
Program Objectives:

1. To provide an affordable, high quality golf experience for all guests by demonstrative quality service and an inclusive environment while remaining competitive and self-supporting.
2. To promote increased participation and growth of the game of golf.
3. To provide a recreational outlet for the City of Winder, promoting health and wellness for our community.

Expenditures Summary

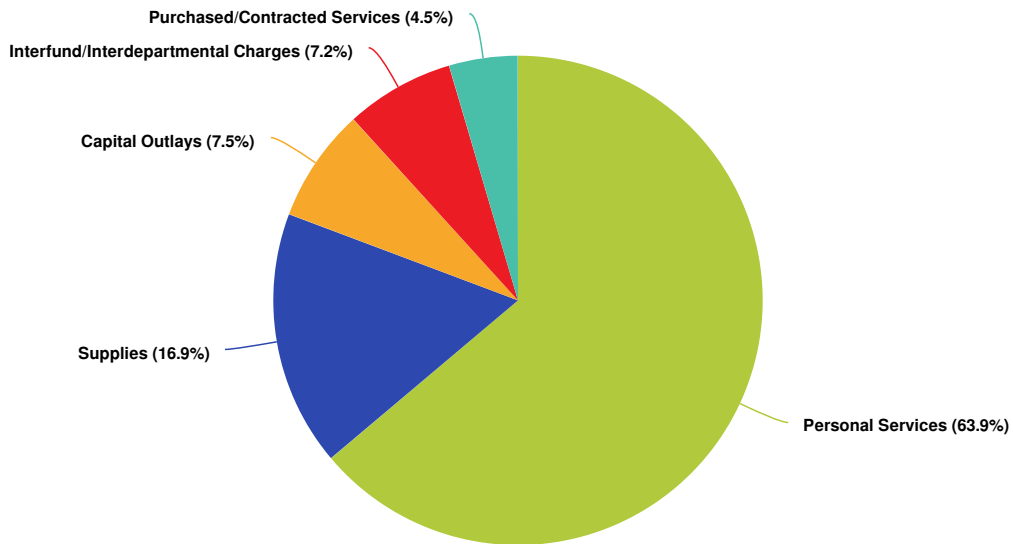
\$1,108,910 **-\$73,840**
(-6.24% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personal Services					
Salaries and Wages					
REGULAR SALARIES	\$252,009	\$323,728	\$355,154	\$481,708	13%
OVERTIME	\$4,016	\$2,798	\$4,642	\$5,000	-10.3%
VACATION	\$6,866	\$14,033	\$0	\$0	0%
HOLIDAY	\$4,422	\$9,585	\$0	\$0	0%
Total Salaries and Wages:	\$267,312	\$350,144	\$359,796	\$486,708	12.7%
Benefits					
GROUP INSURANCE	\$34,110	\$44,303	\$73,587	\$145,834	65.1%
SOCIAL SECURITY (FICA)	\$15,507	\$23,232	\$22,313	\$29,872	11.5%
MEDICARE	\$3,627	\$4,895	\$5,225	\$6,998	11.6%
RETIREMENT CONTRIBUTION	\$0	\$11,658	\$17,647	\$22,346	5.5%
WORKERS COMPENSATION	\$0	\$3,063	\$2,083	\$0	-100%
OTHER EMPLOYEE BENEFITS	\$36,021	\$4,063	\$2,407	\$16,300	464.2%
Total Benefits:	\$89,264	\$91,214	\$123,261	\$221,350	49.6%
Total Personal Services:	\$356,576	\$441,358	\$483,057	\$708,058	22.1%
Purchased/Contracted Services					
Purchased Professional Services					
PROFESSIONAL	\$6,433	\$4,847	\$3,749	\$4,500	0%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
TECHNICAL	\$0	\$357	\$417	\$3,000	500%
Total Purchased Professional Services:	\$6,433	\$5,204	\$4,165	\$7,500	50%
Property Services					
GENERAL REPAIRS & MAINTENANCE	\$13,799	\$9,729	\$71,638	\$0	-100%
BUILDING MAINTENANCE	\$0	\$0	\$0	\$2,500	N/A
VEHICLE REPAIRS & MAINTENANCE	\$0	\$959	\$1,666	\$2,000	0%
EQUIPMENT REPAIRS & MAINTENANCE	\$24,837	\$39,263	\$24,990	\$30,000	0%
RENTAL OF EQUIPMENT	\$445	\$642	\$1,999	\$2,400	0%
Total Property Services:	\$39,081	\$50,594	\$100,293	\$36,900	-69.4%
Other					
COMMUNICATIONS	\$2,054	\$2,428	\$2,499	\$3,000	0%
PRINTING & BINDING	\$0	\$34	\$83	\$100	0%
TRAVEL	\$0	\$0	\$333	\$400	0%
DUES & FEES	\$950	\$755	\$1,125	\$1,350	0%
EDUCATION & TRAINING	\$0	\$559	\$666	\$800	0%
LICENSES & FEES	\$0	\$0	\$333	\$400	0%
Total Other:	\$3,004	\$3,776	\$5,040	\$6,050	0%
Total Purchased/Contracted Services:	\$48,518	\$59,574	\$109,498	\$50,450	-61.6%
Supplies					
GENERAL SUPPLIES	\$7,705	\$10,650	\$7,081	\$8,500	0%
WATER / SEWAGE	\$880	\$238	\$3,249	\$3,900	0%
ELECTRICITY	\$1,675	\$1,853	\$1,250	\$1,500	0%
GASOLINE	\$21,313	\$17,415	\$13,328	\$16,000	0%
FOOD & MEALS	\$545	\$153	\$417	\$500	0%
SMALL TOOLS & EQUIPMENT	\$2,599	\$6,053	\$3,332	\$4,000	0%
TECHNOLOGY EQUIPMENT	\$0	\$2,426	\$2,499	\$3,000	0%
OTHER SUPPLIES	\$6,906	\$4,846	\$0	\$1,000	N/A
SAND	\$8,095	\$14,169	\$7,081	\$15,000	76.5%
UNIFORMS	\$1,072	\$1,583	\$1,666	\$2,000	0%
FERTILIZER	\$59,222	\$68,823	\$57,477	\$55,000	-20.3%
LANDSCAPE & BEAUTIFICATION	\$5,936	\$4,120	\$4,165	\$5,000	0%
ROCK	\$1,067	\$3,237	\$1,499	\$1,800	0%
SEED/SOD	\$3,948	\$5,341	\$4,165	\$5,000	0%
CHEMICALS	\$63,942	\$62,223	\$52,479	\$45,000	-28.6%
IRRIGATION	\$25,455	\$13,479	\$9,996	\$20,000	66.7%
Total Supplies:	\$210,359	\$216,610	\$169,682	\$187,200	-8.1%
Capital Outlays					

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Capital Outlays					
CAPITALIZE TO ASSET	\$0	-\$125,736	\$0	\$0	0%
Total Capital Outlays:	\$0	-\$125,736	\$0	\$0	0%
Property					
INFRASTRUCTURE	\$0	\$43,624	\$35,833	\$64,800	N/A
Total Property:	\$0	\$43,624	\$35,833	\$64,800	N/A
Machinery and Equipment					
MACHINERY & EQUIPMENT	\$0	\$82,112	\$78,302	\$18,702	-80.1%
Total Machinery and Equipment:	\$0	\$82,112	\$78,302	\$18,702	-80.1%
Total Capital Outlays:	\$0	\$0	\$114,135	\$83,502	-11.2%
Interfund/Interdepartmental Charges					
INDIRECT COST ALLOCATIONS	\$63,500	\$81,800	\$86,382	\$79,700	-23.1%
Total Interfund/Interdepartmental Charges:	\$63,500	\$81,800	\$86,382	\$79,700	-23.1%
Depreciation And Amortization					
Depreciation					
DEPRECIATION	\$69,994	\$79,185	\$58,310	\$0	-100%
Total Depreciation:	\$69,994	\$79,185	\$58,310	\$0	-100%
Total Depreciation And Amortization:	\$69,994	\$79,185	\$58,310	\$0	-100%
Other Costs					
Payments to Other Agencies					
PUBLIC RELATIONS	\$0	\$100	\$0	\$0	0%
Total Payments to Other Agencies:	\$0	\$100	\$0	\$0	0%
Total Other Costs:	\$0	\$100	\$0	\$0	0%
Total Expense Objects:	\$748,948	\$878,627	\$1,021,064	\$1,108,910	-6.2%

Key Performance Indicators

	FY2022	FY2023	FY24 YTD	FY25 Forecasted
Workload measures:				
Rounds	37,042	40,699	41,000	32,000
Total Revenue	\$1,845,222	\$2,180,428	\$2,463,406	\$1,948,560
Avg Rate	\$36.94	\$41.14	\$48.90	\$49.00
Retail Rev per Round	\$3.59	\$4.54	\$4.93	\$5.15
F&B Rev per Round	\$3.55	\$4.34	\$5.14	\$5.15
Marketing Measures:				
Emails in Database	3,500	5,000	7,700	10,500
Facebook Followers	1,000	1,100	1,200	1,300
Instagram Followers	50	185	350	500
X Followers	5	20	36	50
Total Annual Website Users	NPT	NPT	40,000	45,000
Average Website Engagement Time	NPT	NPT	1 Min	1.2 Min
Service Measures:				
GolfPass Approval Rating	97.00%	95.70%	93.00%	93.50%

*NPT = Not Previously Tracked

Utility Billings and Collections (Internal Service Fund)

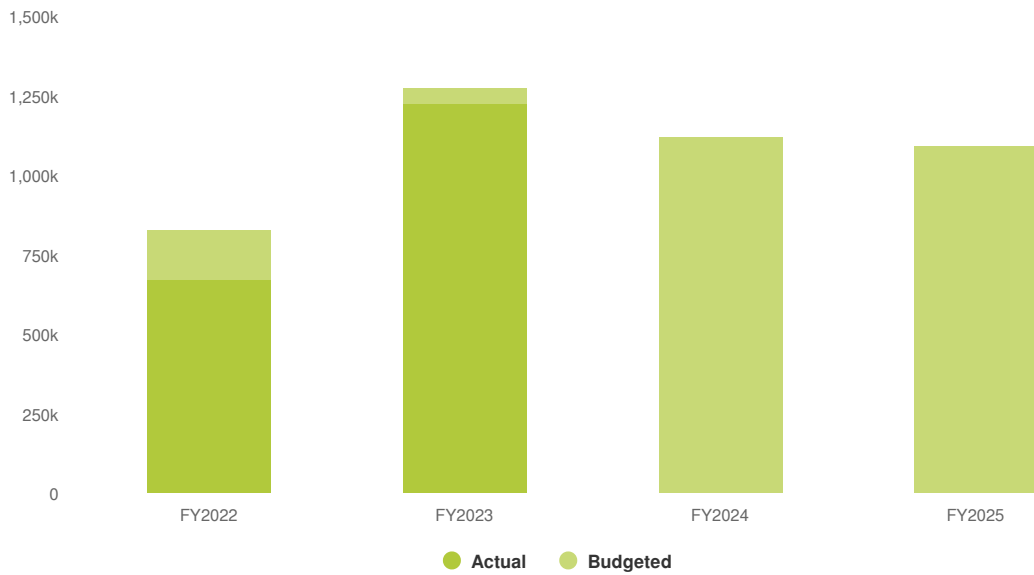
Statement of Purpose

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

Expenditures Summary

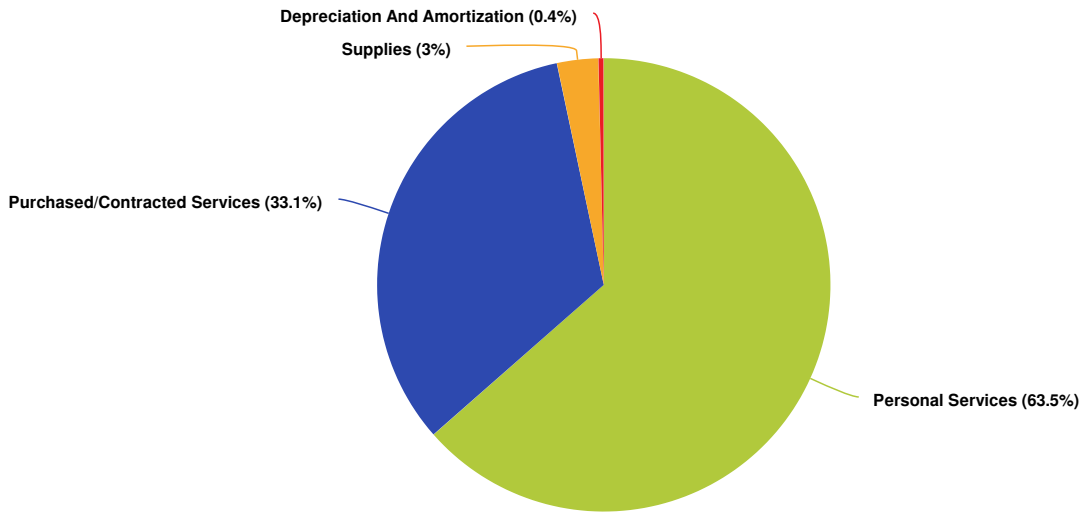
\$1,095,361 **-\$26,739**
(-2.38% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personal Services					
Salaries and Wages					
REGULAR SALARIES	\$293,601	\$381,966	\$410,711	\$445,514	-9.6%
OVERTIME	\$1,524	\$1,426	\$5,531	\$2,000	-69.9%
VACATION	\$9,146	\$16,255	\$0	\$0	0%
HOLIDAY	\$11,275	\$17,347	\$0	\$0	0%
Total Salaries and Wages:	\$315,546	\$416,994	\$416,243	\$447,514	-10.4%
Benefits					
GROUP INSURANCE	\$106,752	\$115,349	\$163,046	\$179,023	-8.5%
SOCIAL SECURITY (FICA)	\$17,787	\$27,166	\$25,811	\$27,628	-10.8%
MEDICARE	\$4,160	\$5,550	\$6,040	\$6,463	-10.9%
RETIREMENT CONTRIBUTION	\$0	\$50,008	\$27,891	\$29,271	-12.6%
WORKERS' COMPENSATION	\$0	\$2,848	\$0	\$0	0%
OTHER EMPLOYEE BENEFITS	\$19,526	\$4,192	\$2,297	\$6,050	119.4%
Total Benefits:	\$148,226	\$205,112	\$225,086	\$248,435	-8.1%
Total Personal Services:	\$463,772	\$622,106	\$641,328	\$695,949	-9.6%
Purchased/Contracted Services					
Purchased Professional Services					
PROFESSIONAL	\$22,339	\$25,717	\$58,802	\$84,092	19.1%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
TECHNICAL	\$111,139	\$114,323	\$118,538	\$161,640	13.6%
Total Purchased Professional Services:	\$133,478	\$140,041	\$177,341	\$245,732	15.4%
Property Services					
CLEANING SERVICES	\$375	\$7,389	\$9,507	\$12,914	13.1%
GENERAL REPAIRS & MAINTENANCE	\$360	\$9,303	\$833	\$1,150	15%
BUILDING MAINTENANCE	\$25,917	\$15,575	\$25,823	\$31,000	0%
VEHICLE REPAIRS & MAINTENANCE	\$55	\$15	\$566	\$792	16.5%
EQUIPMENT REPAIRS & MAINTENANCE	\$71	\$2,269	\$0	\$0	0%
RENTAL OF EQUIPMENT	\$7,209	\$10,626	\$12,507	\$17,080	13.8%
Total Property Services:	\$33,986	\$45,176	\$49,236	\$62,936	6.5%
Other					
CLAIMS	\$0	\$0	\$4,165	\$5,000	0%
COMMUNICATIONS	\$663	\$5,302	\$5,201	\$7,178	15%
PRINTING & BINDING	\$8,884	\$13,112	\$12,112	\$19,248	32.4%
TRAVEL	\$0	\$0	\$2,270	\$3,085	13.2%
DUES & FEES	\$13,211	\$375,444	\$12,802	\$17,607	14.6%
EDUCATION & TRAINING	\$0	\$0	\$1,666	\$2,290	14.5%
Total Other:	\$22,758	\$393,857	\$38,215	\$54,408	18.6%
Total Purchased/Contracted Services:	\$190,223	\$579,074	\$264,792	\$363,076	14.2%
Supplies					
GENERAL SUPPLIES	\$6,558	\$11,239	\$4,310	\$5,890	13.8%
WATER / SEWAGE	\$0	\$2,272	\$2,079	\$2,856	14.4%
ELECTRICITY	\$0	\$8,313	\$8,996	\$12,600	16.7%
GASOLINE	\$74	\$82	\$500	\$660	10%
FOOD & MEALS	\$198	\$491	\$1,416	\$1,205	-29.1%
BOOKS & PUBLICATIONS	\$0	\$0	\$167	\$0	-100%
SMALL TOOLS & EQUIPMENT	\$799	\$2,685	\$2,499	\$3,000	0%
TECHNOLOGY EQUIPMENT	\$8,733	\$9,627	\$6,664	\$5,000	-37.5%
UNIFORMS	\$1,388	\$0	\$1,125	\$1,125	-16.7%
Total Supplies:	\$17,749	\$34,709	\$27,755	\$32,336	-3%
Capital Outlays					
Capital Outlays					
CAPITALIZE TO ASSET	\$0	-\$42,427	\$0	\$0	0%
Total Capital Outlays:	\$0	-\$42,427	\$0	\$0	0%
Machinery and Equipment					
MACHINERY & EQUIPMENT	\$0	\$28,875	\$0	\$0	0%

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Machinery and Equipment:	\$0	\$28,875	\$0	\$0	0%
Total Capital Outlays:	\$0	-\$13,552	\$0	\$0	0%
Depreciation And Amortization					
Depreciation					
DEPRECIATION	\$767	\$3,536	\$833	\$4,000	300%
Total Depreciation:	\$767	\$3,536	\$833	\$4,000	300%
Total Depreciation And Amortization:	\$767	\$3,536	\$833	\$4,000	300%
Total Expense Objects:	\$672,510	\$1,225,873	\$934,709	\$1,095,361	-2.4%

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 2022	FY 2023	FY 2024 YTD	FY 2025 FORECASTED
Workload Measures: Average				
Monthly phone calls answered	2,289	2,945	2,500	2,700
Monthly application submitted for new service	353	492	475	500
Number of new meter entered-new taps entered	90	95	107	115
Number of bills emailed to customers (Ebill)	11,103	12,432	11,492	11,500
Number of bills mailed to customers (Paper)	9,423	7,784	7,779	8,000
Number of reminder phone calls sent out	3,145	3,034	3,064	3,100
Number of work orders completed	534	492	475	500
Productivity Measures: Average				
Monthly Utility Payments Taken	2,309,069.20	2,576,185.50	3,315,989.64	3,400,000.00
Online Payments Processed	1,070,497.80	1,384,296.60	1,396,231.62	1,400,000.00
Cash Taken	103,255.06	105,868.52	112,565.32	113,000.00
Checks processed	1,660,841.10	1,330,037.00	1,290,720.25	1,300,000.00
Bank Online Payments Taken	337,477.49	415,075.29	376,308.73	390,000.00
Credit Cards Processed in Office	658,978.20	56,861.59	55,455.53	60,000.00
Money Orders	5,036.26	4,132.37	3,816.11	3,500.00
Remit Plus Payments	84,478.37*	3,300,624.00	58,436.65	60,000.00

* 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.

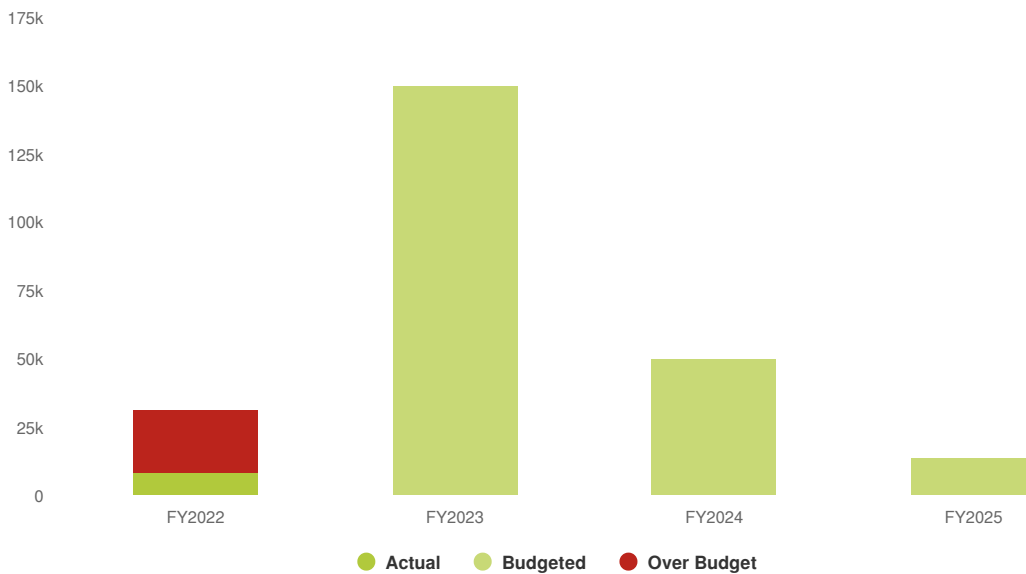
Goals & Objectives

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.

Expenditures Summary

\$13,500 **-\$36,500**
(-73.00% vs. prior year)

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



Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Purchased/Contracted Services					
Purchased Professional Services					
PROFESSIONAL	\$30,366	\$0	\$37,069	\$13,500	-69.7%
Total Purchased Professional Services:	\$30,366	\$0	\$37,069	\$13,500	-69.7%
Property Services					
RENTAL OF EQUIPMENT	\$1,265	\$0	\$0	\$0	0%
Total Property Services:	\$1,265	\$0	\$0	\$0	0%
Other					
COMMUNICATIONS	\$0	\$0	\$833	\$0	-100%
EDUCATION & TRAINING	\$0	\$50	\$2,499	\$0	-100%
Total Other:	\$0	\$50	\$3,332	\$0	-100%
Total Purchased/Contracted Services:	\$31,631	\$50	\$40,401	\$13,500	-72.2%
Supplies					
GENERAL SUPPLIES	\$0	\$0	\$833	\$0	-100%
FOOD & MEALS	\$0	\$0	\$417	\$0	-100%
Total Supplies:	\$0	\$0	\$1,250	\$0	-100%
Total Expense Objects:	\$31,631	\$50	\$41,650	\$13,500	-73%

CAPITAL

Project Budget by Funding Source

Fund	FY2025 Budgeted
ARPA	\$5,000,000
EPS/Stormwater	1,210,941
Gas	6,007,000
General	132,000
Golf	83,502
Governor's Grant	3,500,000
Police Confiscation	62,837
Special Facilities	375,000
SPLOST 2018	1,182,337
SPLOST 2023	602,000
TSPLOST 2023	1,342,086
Water/Sewer	23,000,146
TOTAL	<u><u>\$42,497,849</u></u>

Five Year Capital Plan

Project Name	Fund	FY25	FY26	FY27	FY28	FY29	Total
Streetscape Pole Banners	General	\$25,000					\$25,000
ASSET MANAGEMENT	General			\$35,000			\$35,000
CITY POND PEDESTRIAN BRIDGE	General				\$500,000		\$500,000
CITY POND PEDESTRIAN BRIDGE	General			\$100,000			\$100,000
CITY POND PEDESTRIAN BRIDGE	General			\$80,000			\$80,000
CITY POND PEDESTRIAN BRIDGE	General			\$125,000			\$125,000
Replacement Vehicle Cameras for Police	General			\$81,600	\$81,600	\$81,600	\$244,800
In-Vehicle Cameras for Fire Department	General	\$0	\$15,000	\$12,250	\$12,250	\$12,250	\$51,750
SMART BOARD	General	\$7,000					\$7,000
THERMAL IMAGING CAMERAS	General	\$15,000					\$15,000
New public works facility	General			\$4,000,000			\$4,000,000
New public works facility	General		\$500,000	\$250,000			\$750,000
Christmas Decorations	General	\$20,000	\$20,000				\$40,000
Digital message board	General	\$20,000					\$20,000
Mowers	General	\$30,000	\$15,000				\$45,000
Snow Plow	General	\$15,000					\$15,000
Two New Vehicles for Police Department	Police Confiscation	\$62,837					\$62,837
Center St Stormwater Rehab	ARPA	\$5,000,000	\$1,900,000				\$6,900,000
Fuel Dispenser Canopy	SPLOST 2018	\$100,000					\$100,000
Public Works Facility Rehabilitation	SPLOST 2018	\$240,000					\$240,000
Additional Storage & Server	SPLOST 2018	\$100,000					\$100,000
E STEPHENS PLAYGROUND	SPLOST 2018			\$1,500,000			\$1,500,000
E STEPHENS PLAYGROUND	SPLOST 2018			\$250,000			\$250,000
E STEPHENS PLAYGROUND	SPLOST 2018		\$100,000				\$100,000
Fire Vehicle Technology Upgrades	SPLOST 2018	\$55,000					\$55,000
Network Security & Monitoring Software	SPLOST 2018	\$100,000					\$100,000
New & Replacement Security Cameras	SPLOST 2018	\$140,000	\$100,000				\$240,000
Police Vehicle Technology Upgrades	SPLOST 2018	\$200,000	\$200,000				\$400,000
Replacement Network Switches	SPLOST 2018	\$100,000	\$50,000				\$150,000
Replacement Vehicle Cameras for Police	SPLOST 2018		\$98,000				\$98,000
2025 TAHOE	SPLOST 2018		\$57,000				\$57,000
Ford F-150 Crew Cab	SPLOST 2018	\$0	\$70,000				\$70,000
Two New Vehicles for Police Department	SPLOST 2018	\$62,837					\$62,837
Vehicle Request	SPLOST 2018	\$55,000	\$55,000				\$110,000
Downtown Improvements	SPLOST 2023	\$152,000					\$152,000
Rose Hill Master Plan Implementation - Phase							
1-A	SPLOST 2023	\$400,000					\$400,000
Rose Hill Master Plan Implementation - Phase							
1-A	SPLOST 2023	\$50,000					\$50,000
CITY POND ROAD SAFETY IMPROVEMENTS	TSPLOST 2023	\$200,000					\$200,000
Downtown Stormwater Improvements-							
Stephens Street	TSPLOST 2023	\$242,086					\$242,086
Intersection, Roadway, and Sidewalk							
Improvements / TIP Recommendations	TSPLOST 2023	\$50,000	\$100,000	\$100,000	\$100,000	\$100,000	\$450,000
MLK Dr, E Athens St, Midland Ave, Williamson							
St Re-configuration	TSPLOST 2023				\$8,000,000		\$8,000,000
MLK Dr, E Athens St, Midland Ave, Williamson							
St Re-configuration	TSPLOST 2023			\$1,000,000			\$1,000,000
MLK Dr, E Athens St, Midland Ave, Williamson							
St Re-configuration	TSPLOST 2023	\$200,000	\$480,000				\$680,000
MLK Dr, E Athens St, Midland Ave, Williamson							
St Re-configuration	TSPLOST 2023			\$1,000,000			\$1,000,000
SIMS RD CULVERT							
EVALUATION/REALIGNMENT	TSPLOST 2023		\$1,125,000	\$1,125,000			\$2,250,000
SIMS RD CULVERT							
EVALUATION/REALIGNMENT	TSPLOST 2023	\$225,000					\$225,000
SIMS RD CULVERT							
EVALUATION/REALIGNMENT	TSPLOST 2023	\$300,000	\$200,000				\$500,000



Transportation Study and Roundbout	TSPLOST 2023	\$125,000			\$125,000
WTP Upgrade CP # 518	Governor's Grant	\$3,500,000			\$3,500,000
REPLACE OLD HIGH SERVICE BUILDING					
OVERHEAD HOIST	Water/Sewer	\$40,000			\$40,000
Auburn Water Reservoir CP # 408	Water/Sewer	\$7,153,680	\$75,591,215		\$82,744,895
WTP Upgrade CP # 518	Water/Sewer	\$6,900,000			\$6,900,000
Backwash Pumps Conversion to VFD	Water/Sewer	\$300,000			\$300,000
Truck 2x4	Water/Sewer		\$55,000		\$55,000
Land for Elevated Water Tank - CP # UT23-11A	Water/Sewer	\$20,000			\$20,000
Land for Elevated Water Tank - CP # UT23-11A	Water/Sewer	\$30,000			\$30,000
Corinth Church Rd Water Main Extension	Water/Sewer		\$205,000		\$205,000
Downtown Stormwater Improvements-					
Stephens Street	Water/Sewer	\$357,914			\$357,914
Exchange Blvd Extension CP # UT23-04A & CP					
# UT23-04B	Water/Sewer	\$25,000	\$120,000		\$145,000
Greenville Water Main Replacement	Water/Sewer	\$51,000			\$51,000
Hwy 211 Waterline Rehab - CP # UT23-09A	Water/Sewer		\$3,500,000	\$3,500,000	\$7,000,000
Hwy 53 Eastside Waterline Improvements CP					
# 202201	Water/Sewer	\$1,330,000			\$1,330,000
Hwy 53 Eastside Waterline Improvements CP					
# 202201	Water/Sewer	\$50,000			\$50,000
HWY 53 Waterline North - CP # 202101	Water/Sewer	\$431,000	\$700,000		\$1,131,000
HWY 53 Waterline North - CP # 202101	Water/Sewer	\$315,000			\$315,000
Jefferson Hwy / Hwy 53 Relocation CP # UT23-					
10A & CP # UT23-10B	Water/Sewer		\$450,000		\$450,000
Melrose St Water Main Replacement	Water/Sewer	\$106,000			\$106,000
MLK Street Waterline CP # UT23-15A	Water/Sewer		\$1,200,000		\$1,200,000
SR 211 & Dee Kennedy Rd GDOT Utilities					
Relocation	Water/Sewer	\$30,000			\$30,000
SR 53 at Jackson Trail Rd - CP # UT23-22A &					
CP # UT23-22B	Water/Sewer	\$981,000			\$981,000
SR 53 at Jackson Trail Rd - CP # UT23-22A &					
CP # UT23-22B	Water/Sewer	\$50,000			\$50,000
West Winder Bypass Phase 3	Water/Sewer	\$517,552	\$3,000,000		\$3,517,552
West Winder Bypass Phase 3	Water/Sewer	\$2,504,000			\$2,504,000
Access Controls - Water Facilities	Water/Sewer	\$98,000			\$98,000
Air Compressors	Water/Sewer	\$60,000			\$60,000
Excavator	Water/Sewer		\$75,000		\$75,000
Trailer 8 Ton	Water/Sewer		\$12,000		\$12,000
Crew Service Body Truck	Water/Sewer		\$75,000		\$75,000
Truck 2x4	Water/Sewer		\$165,000		\$165,000
CEDAR CREEK BYPASS PUMP	Water/Sewer		\$35,000		\$35,000
CEDAR CREEK BYPASS PUMP	Water/Sewer		\$240,000		\$240,000
Overhead Gantry Crane System	Water/Sewer	\$100,000	\$950,000		\$1,050,000
Overhead Gantry Crane System	Water/Sewer	\$25,000			\$25,000
CEDAR CREEK WRF RAS PUMP HOIST					
SYSTEM	Water/Sewer		\$30,000		\$30,000
INFLUENT PUMP 1 UPGRADE AT CEDAR					
CREEK WRF	Water/Sewer	\$15,000			\$15,000
Truck 2x4	Water/Sewer		\$55,000		\$55,000
Marburg Plant Expansion CP#UT23-14A	Water/Sewer	\$500,000	\$4,000,000		\$4,500,000
SANITARY SEWER MODEL	Water/Sewer	\$250,000	\$125,000		\$375,000
BROAD ST. SUBWAY SEWER REPLACEMENT	Water/Sewer	\$170,000			\$170,000
FORT YARGO REHABILITATION	Water/Sewer		\$4,850,000	\$5,000,000	\$14,850,000
FORT YARGO REHABILITATION	Water/Sewer	\$400,000			\$400,000
NORTHCREST AREA SEWER REHABILITATION	Water/Sewer	\$150,000			\$150,000
W. STEPHENS ST. SEWER RELAY CP #UT24-					
09A	Water/Sewer	\$40,000			\$40,000
EQUIPMENT TRAILER	Water/Sewer		\$20,000		\$20,000
HYDRO-JET TRAILER	Water/Sewer		\$97,500		\$97,500

MINI EXCAVATOR	Water/Sewer		\$75,000					\$75,000
DUMP TRUCK- WASTEWATER	Water/Sewer		\$125,000					\$125,000
Truck 2x4	Water/Sewer		\$55,000					\$55,000
REGIONAL DETENTION	EPS/Stormwater				\$150,000			\$150,000
3rd Ave Culvert Rehab	EPS/Stormwater	\$33,000						\$33,000
Center St Stormwater Rehab	EPS/Stormwater		\$600,000					\$600,000
Center St Stormwater Rehab	EPS/Stormwater	\$50,000						\$50,000
E Athens St	EPS/Stormwater				\$400,000			\$400,000
Hamilton Ave - Walker St	EPS/Stormwater		\$1,300,000					\$1,300,000
Hamilton Ave - Walker St	EPS/Stormwater		\$10,000					\$10,000
Marion St Culvert Replacement Phase 2	EPS/Stormwater	\$256,935						\$256,935
Shenandoah Dr Rehab	EPS/Stormwater	\$485,741						\$485,741
Shenandoah Dr Rehab	EPS/Stormwater	\$15,000						\$15,000
10yd Vac Trailer	EPS/Stormwater	\$44,900						\$44,900
3036-600 Trailer Mounted Jetter	EPS/Stormwater	\$75,365						\$75,365
Excavator- Stormwater	EPS/Stormwater	\$75,000						\$75,000
Truck	EPS/Stormwater	\$175,000						\$175,000
Barrow Walton Oconee Expansion CP # 202295	Gas	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000
Bill Rutledge Main Extension CP # UT23-01A	Gas	\$35,000						\$35,000
E Stephens St at Georgia Ave- E Park Gas Main Relocation	Gas	\$35,000						\$35,000
Exchange Blvd Extension CP # UT23-04A & CP # UT23-04B	Gas	\$25,000	\$120,000					\$145,000
Jefferson Hwy - Holsenbeck #UT24-11A	Gas	\$125,000						\$125,000
Jefferson Hwy - Hwy 211 NE - Dunahoo Rd	Gas		\$800,000					\$800,000
Jefferson Hwy / Hwy 53 Relocation CP # UT23-10A & CP # UT23-10B	Gas		\$250,000					\$250,000
Midland at Georgia Ave Intersection Gas Main Relocation	Gas	\$70,000						\$70,000
Monroe Hwy Regulator Station Replacement	Gas	\$180,000						\$180,000
Smith Mill Rd - W Side HP Expansion CP# UT23-24A	Gas	\$2,500,000						\$2,500,000
SR 211 & Dee Kennedy Rd GDOT Utilities Relocation	Gas	\$30,000						\$30,000
SR 53 at Jackson Trail Rd - CP # UT23-22A & CP # UT23-22B	Gas	\$50,000						\$50,000
SR 53 at Jackson Trail Rd - CP # UT23-22A & CP # UT23-22B	Gas	\$981,000						\$981,000
System Integrity & Renewal CP # UT23-23A	Gas		\$125,000	\$100,000				\$225,000
West Winder Bypass Phase 3	Gas	\$298,390						\$298,390
West Winder Bypass Phase 3	Gas	\$1,084,610						\$1,084,610
Air Compressors	Gas	\$30,000						\$30,000
Pipe Trailer	Gas	\$63,000						\$63,000
Skidsteer	Gas		\$89,000					\$89,000
Trailer 8 Ton	Gas		\$12,000					\$12,000
Crew Service Body Truck	Gas		\$75,000					\$75,000
Truck 2x4	Gas		\$165,000					\$165,000
Basement Sealing - Community Center	Special Facilities		\$150,000					\$150,000
Cultural Arts Building Redevelopment	Special Facilities		\$1,500,000					\$1,500,000
Cultural Arts Building Redevelopment	Special Facilities	\$225,000						\$225,000
Basement sealing - Cultural Arts Building	Special Facilities	\$150,000						\$150,000
Theatre Lighting & Sound Upgrades	Special Facilities		\$190,000					\$190,000
Greens Renovation	Golf	\$64,800						\$64,800
5 Total Utility Carts: John Deere Gator TX Turf	Golf	\$18,702	\$18,702	\$18,702	\$18,700			\$74,806
TOTAL			\$42,468,349	\$103,295,417	\$19,327,552	\$17,712,550	\$693,850	\$183,497,718



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	\$ 839,731,580
Add back: Exemptions	9,273,735
Total Assessed Value	\$ 849,005,315
Debt Limit (10% of Total Assessed Value)	\$ 84,900,532
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	\$ 84,900,532

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, 2024:

	Balance	Due in FY25		
	6/30/2024	Principal	Interest	Total
Governmental Activities:				
Facilities	\$ 3,172,938	\$ 600,582	\$ 77,260	\$ 677,842
Patcher Truck	137,198	29,285	2,823	\$ 32,108
Fire Truck (FY23)	511,799	54,884	16,064	\$ 70,948
	<u>3,821,935</u>	<u>684,751</u>	<u>96,147</u>	<u>780,899</u>
Business-type Activities:				
2021 Series Bonds (W&S)	5,993,000	994,000	81,890	\$ 1,075,890
Utilities Complex (W&S)	2,411,714	509,707	52,373	\$ 562,080
System Improvements (W&S)	795,223	306,124	4,586	\$ 310,710
Raw Water Intake & Trans. Main (W&S)	6,754,336	433,054	58,350	\$ 491,404
Equipment (Solid Waste)	331,838	77,659	8,424	\$ 86,083
TOTAL	<u>\$ 23,929,983</u>	<u>\$ 3,690,047</u>	<u>\$ 397,917</u>	<u>\$ 4,087,965</u>

Summary of Debt Service Future Payments

Year	Governmental Activities:			Business-type Activities:					Total
	Facilities	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)	
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>\$3,174,188</u>	<u>\$137,199</u>	<u>\$511,799</u>	<u>\$5,993,000</u>	<u>\$2,411,853</u>	<u>\$795,223</u>	<u>\$6,754,336</u>	<u>\$331,838</u>	<u>\$20,109,436</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.

