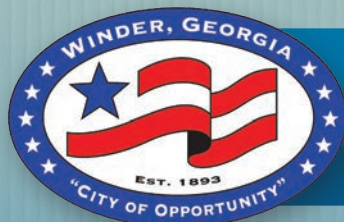


City of Winder

ANNUAL BUDGET / FISCAL YEAR ENDED 6.30.26



LEADERSHIP

STEWARDSHIP

MOMENTUM



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INTRODUCTION



Transmittal Letter

Jimmy Terrell, Mayor

Dear Citizens and Members of the City Council:

It is my honor to present to the citizens of Winder, the members of the City Council, and all interested parties the adopted Fiscal Year 2026 (FY26) Operating and Capital Projects Budget for all funds of the City of Winder. I extend my sincere gratitude to all City departments and staff members whose collaboration and commitment were instrumental in developing this document. Their efforts have resulted in a balanced budget that complies with all legal and administrative requirements while aligning with the vision, goals, and priorities of the governing body.

The annual budget is one of the most significant policy instruments adopted by the City Council. It establishes both the fiscal spending plan for the coming year and a strategic investment framework for the next five years. It also defines the services to be delivered to the community and serves as a vital tool for ensuring transparency and accountability in the stewardship of public funds.

The total FY26 budget for all funds is \$115,606,056, which includes a General Fund budget of \$24,825,353. This represents a 2.7% increase in the overall budget and a 7.1% increase in the General Fund when compared to the adopted FY25 budget.

Building the FY26 Budget: Strategic Momentum through Performance-Based Budgeting

The FY26 budget reflects the City Council's decision to implement a hybrid model of line-item and performance-based budgeting, supported by a commitment to sound fiscal stewardship. This approach ensures that the budget serves as a strategic tool for translating Council priorities into measurable outcomes.

The proposed budget is guided by our long-term vision, strategic goals, and a performance review of FY25, continuing our momentum in delivering results-driven governance and responsible resource allocation.

Background

In February 2021, the City Council adopted a strategic plan articulating a long-term vision and key priorities, along with implementation timelines (refer to the updated table in the Budget Overview Section on page 30). In FY25, these priorities were revisited to assess progress and inform the development of the FY26 proposed budget, with an emphasis on key performance indicators aligned with our strategic objectives.

Strategic Goals

- Recruit and retain highly qualified and committed public servants.
- Provide exceptional customer service across all departments.
- Enhance the built environment through professional land use and transportation planning and implement a customer-centric Development Project Management system.
- Improve accountability and service quality in Public Works by transitioning from contractors to in-house staffing.
- Maintain the City's ISO Fire Rating of 2.
- Sustain the Winder Police Department's 20-year certification with the Georgia Association of Chiefs of Police.
- Uphold the City's Water First designation and continue delivering award-winning, high-quality drinking water.
- Enhance stormwater infrastructure to minimize impact on public and private properties.

- Deliver reliable natural gas services across the three-county service area while investing in infrastructure capacity to meet peak demand.
- Reduce the General Fund's reliance on transfers from the Water and Wastewater Utility Fund.
- Eliminate General Fund transfers to the Chimneys Golf Fund.
- Identify and manage operational cost centers supported by appropriate user fees.

FY26 Budget in Alignment with Strategic Goals

The adopted FY26 budget is a direct reflection of the Council's policy guidance and directives provided during budget work sessions. It addresses several critical priorities for the coming fiscal year, including:

- Adjusting employee compensation to account for cost-of-living increases.
- Implementing merit-based pay increases tied to performance evaluations.
- Accommodating growth in City facilities through comprehensive planning, including the Cedar Creek campus, the Cultural Arts Building, and a short- and long-term needs analysis for City Hall.
- Updating the City's comprehensive land use plan, zoning ordinance, and development regulations to raise standards for the built environment.
- Developing a citywide Transportation Improvement Plan to address infrastructure challenges.
- Continuing to staff the Engineering Department to support inspections, capital project management, and transportation planning.
- Reducing dependence on external contractors by expanding in-house capabilities in the Planning and Development Department.
- Maintaining a General Fund reserve equivalent to three months of operating expenditures.

Assumptions Underlying the FY26 Budget

The FY26 budget is based on the following assumptions. Any changes to these assumptions by the City Council will require corresponding adjustments to revenues and expenditures:

- The budget is prepared in accordance with generally accepted accounting principles (GAAP) for governmental funds and assumes a stable economic environment.
- Council approval to maintain the existing ad valorem tax rate of 4.963 mills.
- Council adoption of all FY26 fee schedules, including updated permitting fees and rate increases for water, wastewater, and stormwater services.
- General Fund transfers are limited to \$43,865 for partial implementation of the Rose Hill Cemetery Master Plan and \$141,931 for continuation of City events programming.
- The Chimneys Golf Course Fund will repay \$20,000 in debt to the Water Fund.
- The Chimneys Golf Course Fund will repay General Fund advances in an amount equal to 10% of net revenues annually.
- All enterprise funds will account for asset depreciation.
- The General Fund balance will be maintained, with no planned use of reserves in FY26.

Economic and Financial Outlook

The City of Winder's financial health remains strong due to disciplined spending, effective internal controls, and the prudent policy direction of the City Council. Property tax revenues from the residential and commercial sectors have increased consistently over the past two years. Revenues from licenses and permits—particularly related to building and construction—continue to grow, despite regulatory updates and fee changes.

Sales tax revenues have remained resilient amid broader inflationary pressures. All FY26 revenue projections were developed conservatively, with awareness of potential economic uncertainties and regional or national market volatility.

Capital Improvement Plan

The five-year Capital Improvement Plan (FY2026–FY2030) outlines \$176.6 million in planned investments, as summarized below:

| Category | Total | FY2026 |
|-----------------------|----------------------|----------------------|
| Buildings | \$13,536,660 | \$8,163,660 |
| Infrastructure | \$134,069,122 | \$102,963,122 |
| Machinery & Equipment | \$7,270,296 | \$5,151,514 |
| Vehicles | \$907,000 | \$857,000 |
| Misc | \$920,000 | \$470,000 |
| Total | \$156,703,078 | \$117,605,296 |

Additional details, including projected allocations for FY2026–FY2030, are included in the Capital Improvement Plan section.

Conclusion

The City of Winder continues to exhibit strength, resilience, and strategic foresight as we pursue thoughtful growth and development. The adopted FY26 budget reflects sound financial management, forward-looking investments, and conservative projections that safeguard against future uncertainties.

City staff remain committed to executing the work plan established by Council and advancing the shared vision for Winder’s continued prosperity. In a rapidly growing and dynamic environment, we are well-positioned to meet emerging challenges and capitalize on future opportunities.

Respectfully,

Jimmy Terrell
Mayor
City of Winder

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 by 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



Travis Singley (Ward 4 / Mayor Pro Tem), **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

Jonathan Lynn - City Administrator

Matt Whiting - Fire Chief

John Rorke - Chief Information Officer

Sara Freeland - Director of Communications

Beth Reynolds - Director of Development Services

Gerard Brewer - City Engineer

Michelle Hawley - Customer Service Manager

Jim Fullington - Police Chief

Dr. Niki Graham - Human Resources Director

Ronnie Campbell - CFO / Director of Finance

Clint Cannon - Public Works Director

Horace Gee - Utility Operations Director

Elizabeth Clarkson - Chimneys General Manager

Talore Ruedt - Director of Special Events & Facilities

Population Overview



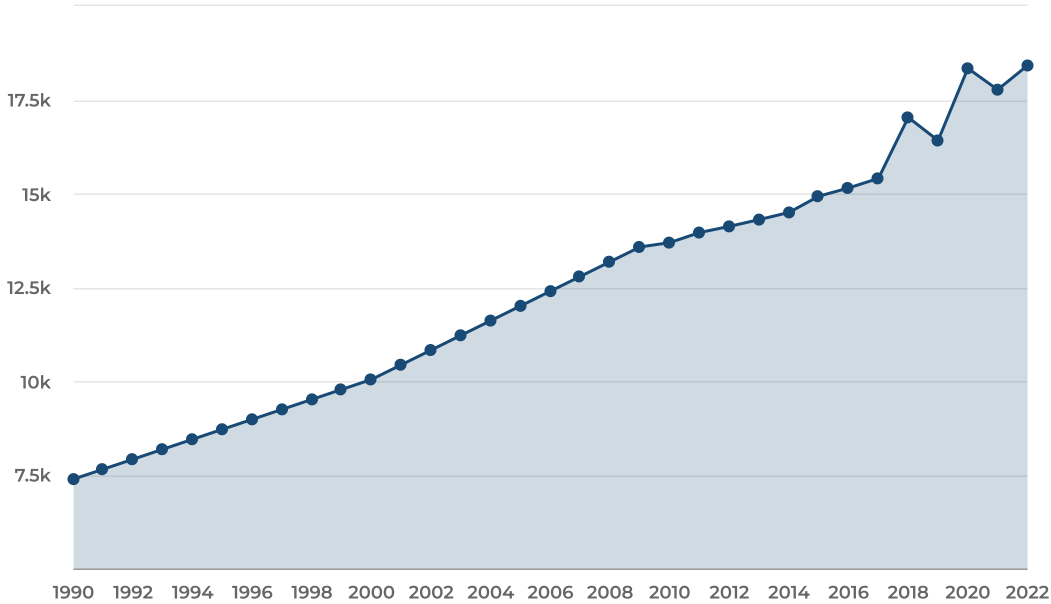
TOTAL POPULATION

18,414

▲ **3.6%**
vs. 2021

GROWTH RANK

150 out of **540**
Municipalities in Georgia



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



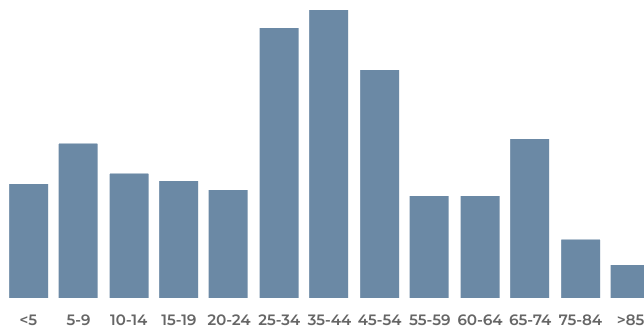
DAYTIME POPULATION

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.

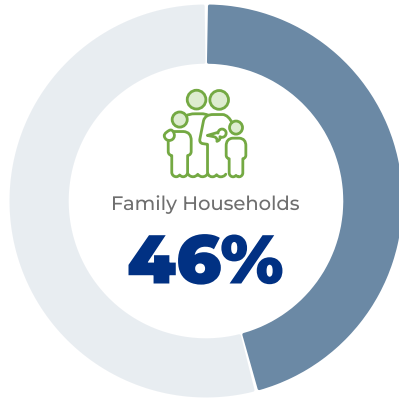
* Data Source: American Community Survey 5-year estimates

Household Analysis

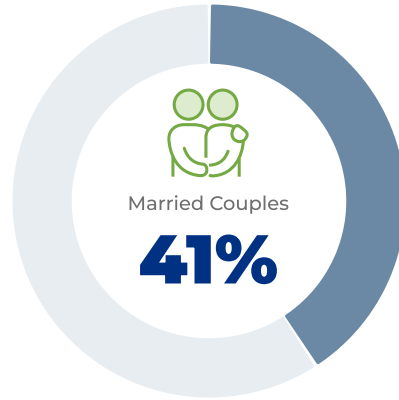
TOTAL HOUSEHOLDS

6,762

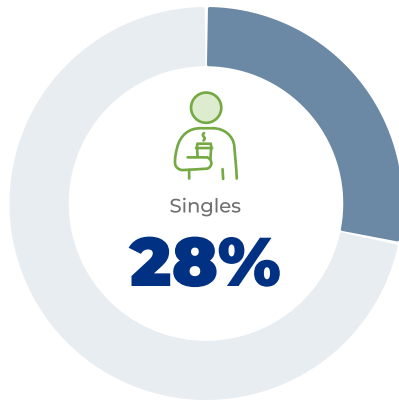
It is important to consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the tax base.



▼ 2%
lower than state average



▼ 15%
lower than state average



▲ 4%
higher than state average

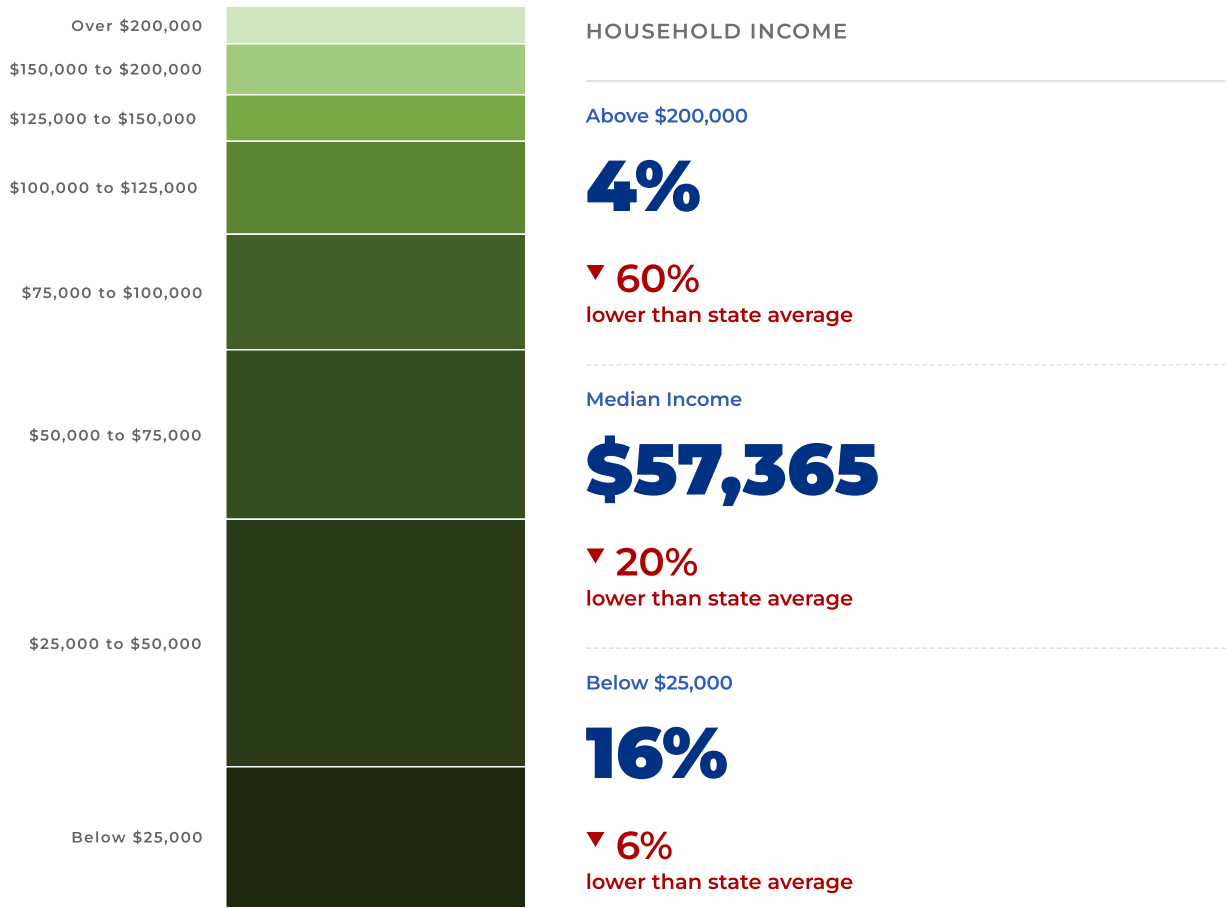


▼ 8%
lower than state average

** 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.

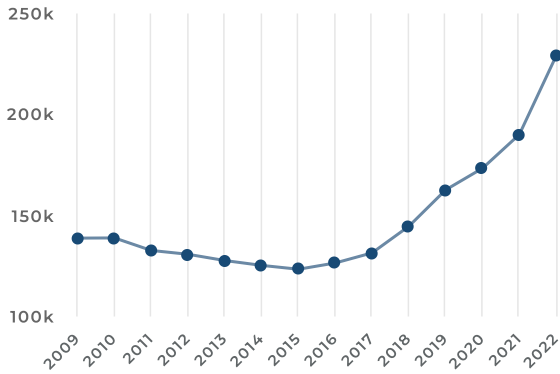


* Data Source: American Community Survey 5-year estimates

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



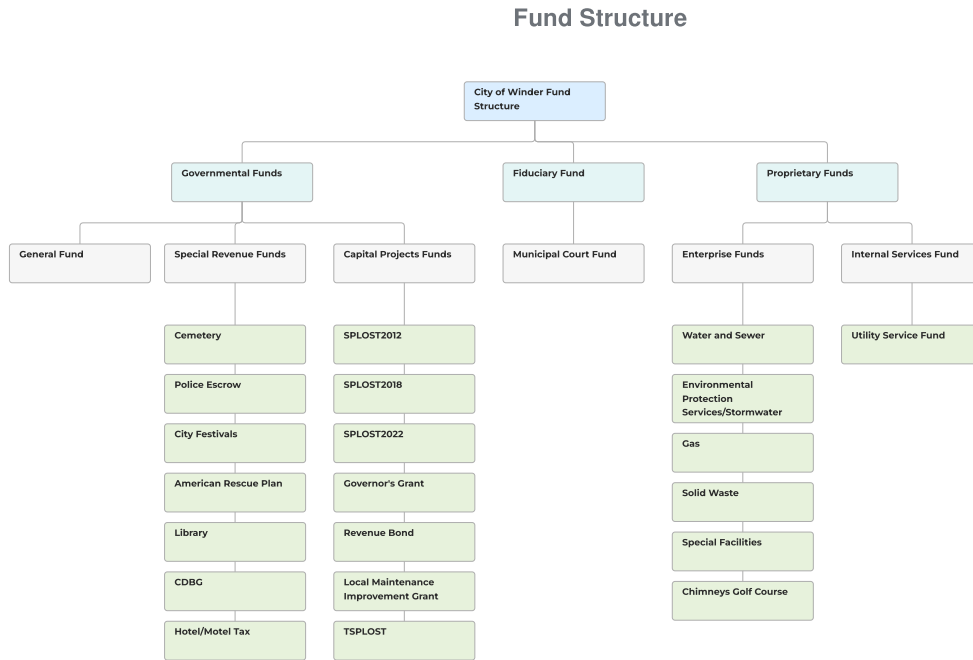
* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

* 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 the other utility funds.

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=PTIICOOOR_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.

o **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.

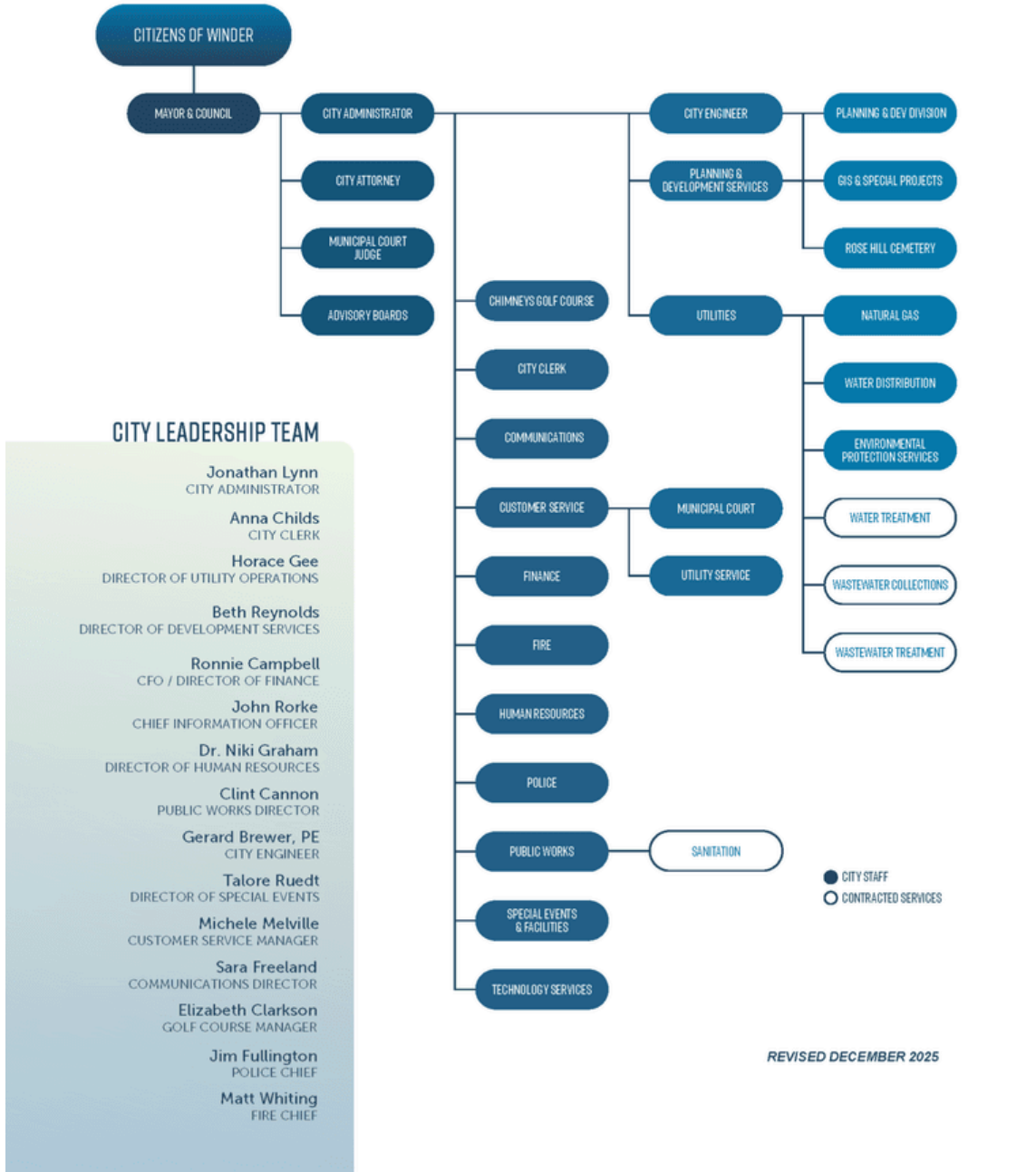
Basis of Budgeting and Budget Process

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.

Organization Chart

Organization Chart



Budget Timeline

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 through 2025, this retreat has been conducted in February, and memorialized by the City Administrator in the form of a "Now, Next, Later, or No" list 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.





Citywide Budget

| Fund | FY26 Other | | FY26 | FY26 Budgeted | Net FY26 Budget |
|------------------------|-------------------------|--------------------------|-------------------------|------------------------------|-----------------|
| | FY26 Revenues | Financing Sources (Uses) | Expenditures/ Expenses | Use of Reserves or (Surplus) | |
| General Fund | \$ 22,050,649 | \$ 2,774,704 | \$ (24,808,853) | \$ (16,500) | \$ - |
| Rose Hill Cemetery | 74,000 | 43,865 | (142,860) | 24,995 | - |
| Police Confiscation | 10,000 | - | (62,837) | 52,837 | - |
| Events/Festivals Fund | 29,000 | 349,335 | (409,800) | 31,465 | - |
| American Rescue Plan | 5,000,000 | - | (5,000,000) | - | - |
| Library | 260,000 | - | (260,000) | - | - |
| CDBG | - | - | - | - | - |
| Hotel/Motel | 290,400 | (207,404) | (82,996) | - | - |
| SPLOST 2012 | 12,000 | - | (1,136,973) | 1,124,973 | - |
| SPLOST 2018 | 60,000 | - | (2,073,737) | 2,013,737 | - |
| SPLOST 2023 | 1,615,000 | - | (742,000) | (873,000) | - |
| TSPLOST 2023 | 2,985,000 | - | (2,647,086) | (337,914) | - |
| GDOT/LMIG | 200,000 | - | (200,000) | - | - |
| Governor's Grant | 3,500,000 | - | (3,500,000) | - | - |
| Revenue Bond | - | - | - | - | - |
| Water | 26,466,800 | 19,936,158 | (46,184,447) | (218,511) | - |
| Stormwater (EPS) | 850,269 | - | (2,808,535) | 1,958,266 | - |
| Gas | 12,868,390 | - | (18,745,481) | 5,877,091 | - |
| Solid Waste Management | 3,153,600 | - | (2,664,525) | (489,075) | - |
| Special Facility | 42,600 | - | (591,410) | 548,810 | - |
| Golf | 2,485,575 | - | (2,268,124) | (217,451) | - |
| Utility Service | 1,095,361 | - | (1,206,292) | 110,931 | - |
| Component Units | - | 39,500 | (53,000) | 13,500 | - |
| TOTAL | \$ 83,048,643.96 | \$ 22,936,158 | \$ (115,588,956) | \$ 9,604,154 | \$ - |

Changes in Governmental Fund Balances

The balances shown below reflect the projected (unaudited) ending fund balances for the City's governmental funds for the fiscal year ending June 30, 2025.

| Fund Name | Projected Fund | | | | Budgeted Fund |
|--|------------------------|----------------------|--|--------------------------------|------------------------|
| | Balance at 07/01/25 | FY26 Revenues | FY26 Other Financing Sources (Uses) | FY26 Expenditures/ Expenses | Balance at 06/30/26 |
| General Fund | 7,499,943 | 22,050,649 | 2,774,704 | (24,825,353) | \$ 7,499,943 |
| Total General | \$ 7,499,943 | \$ 22,050,649 | \$ 2,774,704 | \$ (24,825,353) | \$ 7,499,943 |
| Rose Hill Cemetery | (57,825) | 74,000 | 43,865 | (117,865) | (115,651) |
| Police Confiscation | 35,146 | 10,000 | - | (10,000) | (49,852) |
| National Opioid Settlement | 46,882 | - | - | - | 93,764 |
| Events/Festivals Fund | 106,305 | 29,000 | 349,335 | (378,335) | 64,773 |
| American Rescue Plan | 95,460 | 5,000,000 | - | (5,000,000) | 166,090 |
| Library | (55,369) | 260,000 | - | (260,000) | (68,696) |
| CDBG | (89,140) | - | - | - | (89,140) |
| Hotel/Motel | 7,969 | 290,400 | (207,404) | (82,996) | 8,145 |
| Total Special Revenue | 89,428 | 5,663,400 | 185,796 | (5,849,196) | 9,434 |
| SPLOST 2012 | 964,779 | 12,000 | - | (12,000) | 968,143 |
| SPLOST 2018 | 4,969,683 | 60,000 | - | (60,000) | 4,006,242 |
| SPLOST 2023 | 316,709 | 1,615,000 | - | (1,615,000) | 1,616,677 |
| TSPLOST 2023 | 2,559,837 | 2,985,000 | - | (2,985,000) | 5,119,674 |
| GDOT/LMIG | (1,226,936) | 200,000 | - | (200,000) | - |
| Governor's Grant | - | 3,500,000 | - | (3,500,000) | - |
| Revenue Bond | - | - | - | - | - |
| Total Capital Projects | 7,584,072 | 8,372,000 | - | (8,372,000) | 11,710,736 |
| Total Governmental Funds Appropriated | \$ 15,173,443 | \$ 36,086,049 | \$ 2,960,500 | \$ (39,046,549) | \$ 19,220,113 |

BUDGET OVERVIEW

Budget Overview

The budget for all FY26 funds is a combined \$115,606,056, including a General Fund budget of \$24,825,353. This represents an overall budgetary increase of 47.6% and a General fund increase of 4.4% from the FY25 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 \$24,864,853, 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 \$24,825,353, 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.

Strategic Goals & Objectives

- Recruit and retain highly qualified and committed public servants.
- Provide exceptional customer service across all departments.
- Enhance the built environment through professional land use and transportation planning and implement a customer-centric Development Project Management system.
- Improve accountability and service quality in Public Works by transitioning from contractors to in-house staffing.
- Maintain the City's ISO Fire Rating of 2.
- Sustain the Winder Police Department's 20-year certification with the Georgia Association of Chiefs of Police.
- Uphold the City's Water First designation and continue delivering award-winning, high-quality drinking water.
- Enhance stormwater infrastructure to minimize impact on public and private properties.
- Deliver reliable natural gas services across the three-county service area while investing in infrastructure capacity to meet peak demand.
- Reduce the General Fund's reliance on transfers from the Water and Wastewater Utility Fund.
- Eliminate General Fund transfers to the Chimneys Golf Fund.
- Identify and manage operational cost centers supported by appropriate user fees.

Priorities & Issues

- Recruit and retain highly qualified and committed public servants.
- Provide exceptional customer service across all departments.
- Enhance the built environment through professional land use and transportation planning and implement a customer-centric Development Project Management system.
- Improve accountability and service quality in Public Works by transitioning from contractors to in-house staffing.
- Maintain the City's ISO Fire Rating of 2.
- Sustain the Winder Police Department's 20-year certification with the Georgia Association of Chiefs of Police.
- Uphold the City's Water First designation and continue delivering award-winning, high-quality drinking water.
- Enhance stormwater infrastructure to minimize impact on public and private properties.
- Deliver reliable natural gas services across the three-county service area while investing in infrastructure capacity to meet peak demand.
- Reduce the General Fund's reliance on transfers from the Water and Wastewater Utility Fund.
- Eliminate General Fund transfers to the Chimneys Golf Fund.
- Identify and manage operational cost centers supported by appropriate user fees.

Personnel Changes

| New Positions | Position Changes (Eliminated, Replaced or Revised) |
|---|---|
| HR /Engineering - Administrative & Project Coordinator | GIS - GIS Manager (Replaces GIS Coordinator) |
| Communications - Social Media Manager | Public Works - Assistant Public Works Director (Replaces Operations Manager) |
| Communications - Marketing Assistant | Finance - Accountant I (Replaces Accounting Clerk) |
| Gas - Utility Worker I | Utilities - Accountant III (Replaces CP Accountant III) |
| Gas - Utility Worker I | HR - Human Resources Manager (Replaces HR Generalist) |
| Utilities - Regulatory Compliance Officer | |

Authorized Personnel

| Position Classification by Fund and Department | Position Grade | FY 2026 Proposed Budget | |
|--|----------------|-------------------------|-----------|
| | | Full-time | Part-time |
| GENERAL FUND: | | | |
| GENERAL GOVERNMENT AND LEGISLATIVE | | | |
| Mayor | ELECTED | | 1 |
| Council Member | ELECTED | | 6 |
| Total Legislative | | - | 7 |
| ADMINISTRATION | | | |
| City Administrator | Contract | 1 | |
| City Clerk | 21 | 1 | |
| Deputy Clerk | 18 | 1 | |
| Total Administration | | 3 | - |
| FINANCE DEPARTMENT | | | |
| Accountant III | 21 | 2 | |
| Accountant II | 20 | 2 | |
| Tax Administrator | 19 | 1 | |
| Accountant I | 16 | 1 | |
| Finance Director- COF | | 1 | |
| Total Finance | | 7 | - |
| TECHNOLOGY SERVICES | | | |
| Chief Information Officer | 27 | 1 | |
| Technology Services Tech | 17 | 2 | |
| Systems Administrator | 17 | 1 | |
| Total Technology Services | | 4 | - |
| GIS | | | |
| GIS Manager (Split GF & WS) | 18 | 0.5 | |
| GIS Technician (Split GF & WS) | 16 | 0.5 | |
| Total GIS | | 1 | - |
| HUMAN RESOURCES | | | |
| Human Resources Director | 22 | 1 | |
| Human Resources Manager | 21 | 1 | |
| Risk Analyst (split HR/SW/GS/WS) | 16 | 0.25 | |
| Total Human Resources | | 2.25 | - |
| General Government Facilities | | | |
| Custodian | 14 | 1 | |
| Total General Government Facilities | | 1 | - |
| COMMUNICATIONS | | | |
| Director of Communications | 22 | 1 | |
| Media Production Specialist | 21 | 1 | |
| Total Communications | | 2 | - |

Authorized Personnel

| Position Classification by Fund and Department | Position Grade | FY 2026 Proposed Budget | |
|--|----------------|-------------------------|-----------|
| | | Full-time | Part-time |
| ENGINEERING | | | |
| Engineer II/Asst. City Engineer (split GF/SW) | 26 | 0.5 | |
| Engineering Inspector (split GF/SoildW/GS/WS) | 18 | 0.25 | |
| Total Engineering | | 0.75 | - |
| MUNICIPAL COURT | | | |
| Court Clerk | 17 | 2 | |
| Total Municipal Court | | 2 | - |
| PROBATION | | | |
| Probation Officer | PD-06 | 1 | |
| Total Probation | | 1 | - |
| POLICE DEPARTMENT | | | |
| Police Chief | PD-13 | 1 | |
| Captain | PD-11 | 3 | |
| Lieutenant | PD-10 | 1 | |
| Sr Sergeant | PD-8 | 2 | |
| Sergeant | PD-8 | 3 | |
| Sr. Investigator | PD-8 | 3 | |
| Investigator | PD-8 | 3 | |
| Sr. Patrol Officer | PD-8 | 2 | |
| Sr. Corporal | PD-6 | 3 | |
| Corporal | PD-6 | 1 | |
| Evidence Tech | PD-5 | 1 | |
| Forensic Specialist | PD-5 | 1 | |
| Patrol Officer | PD-4 | 20 | |
| Executive Assistant | 16 | 1 | |
| Administrative Training Coordinator | 16 | 1 | |
| Records Clerk | 16 | 1 | |
| Administrative Specialist II | 16 | 1 | |
| Crime Analyst | 16 | 1 | |
| Administrative Assistant | 14 | 1 | |
| Total Police | | 50 | - |
| FIRE | | | |
| Fire Chief | FD-40 | 1 | |
| Fire Marshal | FD-39 | 1 | |
| Fire Captain | FD-38 | 3 | |
| Fire Training Officer | FD-37 | 1 | |
| Fire Inspector | FD-37 | 1 | |
| Fire Lieutenant | FD-36 | 6 | |
| Driver Engineer II | FD-32 | 5 | |
| Driver Engineer | FD-32 | 4 | |
| Firefighter II | FD-30 | 2 | |
| Firefighter I | FD-30 | 16 | 5 |
| Executive Assistant | 16 | 1 | |
| Total Fire | | 41 | 5 |

Authorized Personnel

| Position Classification by Fund and Department | Position Grade | FY 2026 Proposed Budget | |
|--|----------------|-------------------------|-----------|
| | | Full-time | Part-time |
| PUBLIC WORKS | | | |
| Public Works Director (split GF/SolidWaste) | 26 | 0.5 | |
| Assistant Public Works Director | 21 | 1 | |
| Street Repair Crew Leader | 18 | 1 | |
| Streets & Routes Manager | 17 | 1 | |
| Grounds Manager | 17 | 1 | |
| Building Maintenance Crew Leader | 17 | 1 | |
| Chemical Application Technician | 17 | 1 | |
| Street Sign Maintenance Crew Leader | 16 | 1 | |
| Grounds Crew Leader | 14 | 4 | |
| Administrative Assistant | 16 | 1 | |
| Grounds Maintenance Technician I | 13 | 6 | |
| Street Repair Technician I | 13 | 2 | |
| Total Public Works | | 20.5 | - |
| PLANNING & PERMITTING | | | |
| Director of Planning & Development Services | 24 | 1 | |
| Community Development Manager | 23 | 1 | |
| Planner I | 18 | 1 | |
| Development Project Manager | 16 | 2 | |
| Planning & Development Technician | 15 | 1 | |
| Building Inspector / Official | 21 | 2 | |
| Administrative Assistant | 16 | 1 | |
| Arborist | 21 | 1 | |
| Total Planning & Permitting | | 10 | - |
| CODE ENFORCEMENT | | | |
| Code Enforcement Supervisor | 16 | 1 | |
| Code Enforcement Officer | 15 | 2 | |
| Total Code Enforcement | | 3 | - |
| GENERAL FUND TOTAL | | 145.5 | 12 |
| ROSE HILL CEMETERY FUND | | | |
| ROSE HILL CEMETERY FUND | | | |
| Grounds Crew Leader | 14 | 1 | |
| Sub-Total Rose Hill Cemetery Department | | 1 | - |
| ROSE HILL CEMETERY FUND TOTAL | | 1 | - |
| EVENTS/FESTIVALS FUND | | | |
| FESTIVALS FUND | | | |
| Director of Special Events | 22 | 1 | |
| Sub-Total Events/Festivals Department | | 1 | - |
| EVENTS/FESTIVALS FUND TOTAL | | 1 | - |

Authorized Personnel

| Position Classification by Fund and Department | Position Grade | FY 2026 Proposed Budget | |
|---|----------------|-------------------------|-----------|
| | | Full-time | Part-time |
| WATER AND SEWER FUND | | | |
| WATER DISTRIBUTION | | | |
| City Engineer | 27 | 2 | |
| Engineer I (split WS & GS) | 24 | 0.5 | |
| Engineering Inspector (split GF/SW/GS/WS) | 18 | 1.25 | |
| Utilities Operations Director | 24 | 1 | |
| Utilities Field Operations Manager | 21 | 1 | |
| Construction/Maint Supervisor | 21 | 1 | |
| Asst. Constr/Maint Supervisor | 21 | 1 | |
| Crew Leader | 20 | 3 | |
| Utility Worker III | 20 | 1 | |
| Leak Tech/Const Inspector | 19 | 1 | |
| Locator | 16 | 0 | |
| Utility Worker II | 16 | 4 | |
| Utility Worker I | 15 | 5 | |
| Meter Tech I | 15 | 3 | |
| Administrative Specialist | 12 | 2 | |
| GIS Manager (split GF & WS) Reclissification | 18 | 0.5 | |
| GIS Technician (split GF & WS) | 16 | 0.5 | |
| Construction Inspector | 20 | 1 | |
| Risk Analyst (split GL/SW/GS/WS) | 16 | 0.25 | |
| Sub-Total Water Distribution | | 29 | - |
| WATER AND SEWER FUND TOTAL | | 29 | - |
| STORMWATER UTILITY FUND | | | |
| STORMWATER COLLECTION AND DISPOSAL | | | |
| Stormwater Manager | 21 | 1 | |
| Stormwater Crew Leader | 20 | 0 | |
| Stormwater Utility Worker II | 16 | 1 | |
| Stormwater Utility Worker I | 15 | 1 | |
| Stormwater/Erosion Control Inspector | 18 | 1 | |
| Engineer II/Asst. City Engineer (split GF/SW) | 26 | 0.5 | |
| Engineering Inspector (split GF/SW/GS/WS) | 18 | 0.25 | |
| CP Accountant-A3 (Split SW/GS/WS) | 21 | 0 | |
| Risk Analyst (split SW/GS/WS) | 16 | 0.25 | |
| Sub-Total Stormwater Collection and Disposal | | 5 | - |
| FATS, OILS, GREASE (FOG) | | | |
| FOG CCCP Tech | 16 | 1 | |
| Stormwater Crew Leader | 20 | 1 | |
| Total Fats, Oils, Grease (FOG) | | 2 | - |
| STORM WATER UTILITY FUND TOTAL | | 7 | - |

Authorized Personnel

| Position Classification by Fund and Department | Position Grade | FY 2026 Proposed Budget | |
|--|----------------|-------------------------|-----------|
| | | Full-time | Part-time |
| NATURAL GAS FUND | | | |
| Meter Tech Supervisor | 20 | 1 | |
| Crew Leader | 20 | 2 | |
| Construction & Compliance Inspector | 20 | 1 | |
| Utility Worker III | 20 | 2 | |
| Regulatory Compliance & Administration | 20 | 1 | |
| Integrity & Corrosion Specialist | 20 | 1 | |
| Service Technician | 19 | 1 | |
| Locator | 16 | 2 | |
| Utility Worker II | 16 | 1 | |
| Utility Service Representative II | 15 | 1 | |
| Utility Worker I | 15 | 2 | |
| Engineer I (split WS & GS) | 24 | 0.5 | |
| Engineering Inspector (split GF/SW/GS/WS) | 18 | 0.25 | |
| Risk Analyst (split SW/GS/WS) | 16 | 0.25 | |
| Total Natural Gas Department | | 16 | - |
| NATURAL GAS FUND TOTAL | | 16 | - |
| SOLID WASTE COLLECTION FUND | | | |
| Public Works Director (split GF/SW) | 26 | 0.5 | |
| Street Sweeper Crew Leader | 15 | 1 | |
| Street Sweeper | 13 | 1 | |
| Leaf & Limb Crew Leader | 15 | 2 | |
| Total Solid Waste Collection | | 4.5 | - |
| SOLID WASTE COLLECTION FUND TOTAL | | 4.5 | - |
| CHIMNEYS GOLF COURSE | | | |
| GOLF-PRO SHOP | | | |
| First Assistant Professional | 14 | 1 | |
| Assistant Professional | 14 | 1 | |
| Sales Attendant | 12 | | 4 |
| Beverage Cart Attendant | 12 | | 2 |
| Operations Worker | 12 | | 9 |
| Sub-Total Golf Pro Shop | | 2 | 15 |
| GOLF PRO SHOP FUND TOTAL | | 2 | 15 |
| GOLF-MAINTENANCE | | | |
| Head Superintendent | 23 | 1 | |
| Mechanic | 16 | 1 | |
| Assistant Superintendent | 14 | 1 | |
| Maintenance Worker I | 12 | 2 | |
| Maintenance Worker II | 12 | 2 | |
| Sub-Total Golf Maintenance | | 7 | 11 |

Authorized Personnel

| Position Classification by Fund and Department | Position Grade | | FY 2026 Proposed Budget | |
|--|----------------|--|-------------------------|-----------|
| | | | Full-time | Part-time |
| UTILITY SERVICES FUND | | | | |
| Customer Service Manager | 22 | | 1 | |
| Customer Service Rep II | 15 | | 3 | |
| Utility Billing Technician | 15 | | 2 | |
| Senior Billing Technician | 17 | | 1 | |
| Cashier | 13 | | 2 | |
| Sub-Total Utility Services | | | 9 | - |
| UTILITY SERVICES FUND TOTAL | | | 9 | - |
| TOTAL ALL FUNDS | | | 225 | 38 |

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 Administrator'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 Administrator.

FUND SUMMARIES

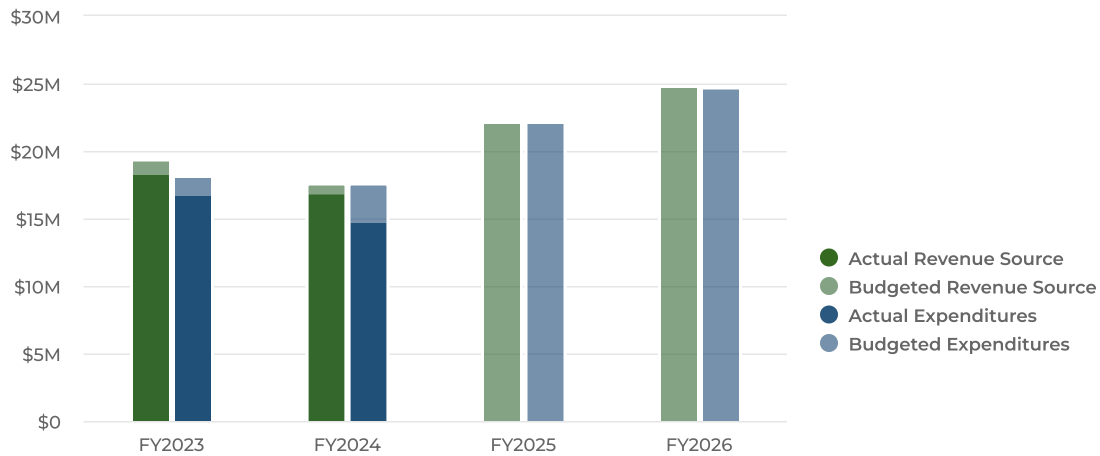


General Fund

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).

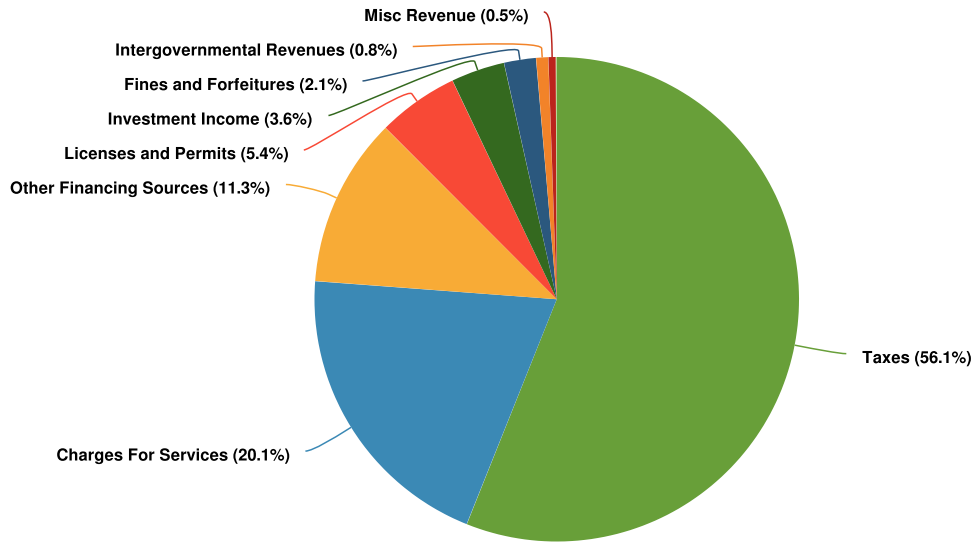
Summary

The City of Winder is projecting \$24.86M of revenue in FY2026, which represents a 11.7% increase over the prior year. Budgeted expenditures are projected to increase by 11.5% or \$2.56M to \$24.83M in FY2026.



Revenues by Source

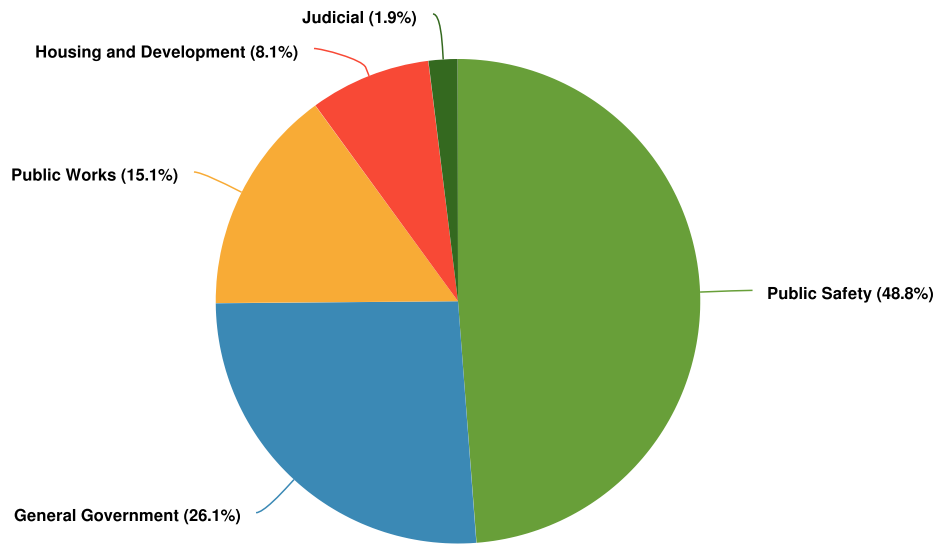
Projected 2026 Revenues by Source



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|--|---------------------|---------------------|---------------------|---------------------|--|
| Revenue Source | | | | | |
| Taxes | \$12,507,984 | \$11,071,556 | \$12,412,024 | \$13,941,024 | 12.3% |
| Licenses and Permits | \$665,095 | \$1,116,496 | \$1,296,600 | \$1,342,825 | 3.6% |
| Intergovernmental Revenues | \$43,918 | \$0 | \$200,000 | \$200,000 | 0% |
| Charges For Services | \$3,227,446 | \$2,550,161 | \$4,997,000 | \$5,007,000 | 0.2% |
| Fines and Forfeitures | \$406,822 | \$526,597 | \$522,000 | \$532,000 | 1.9% |
| Investment Income | \$878,897 | \$1,544,916 | \$890,000 | \$890,000 | 0% |
| Contributions and Donations From Private Sources | \$17,425 | \$12,174 | \$13,000 | \$13,000 | 0% |
| Misc Revenue | \$209,974 | \$123,616 | \$124,800 | \$124,800 | 0% |
| Other Financing Sources | \$538,597 | \$5,180 | \$1,814,204 | \$2,814,204 | 55.1% |
| Total Revenue Source: | \$18,496,158 | \$16,950,696 | \$22,269,628 | \$24,864,853 | 11.7% |

Expenditures by Function

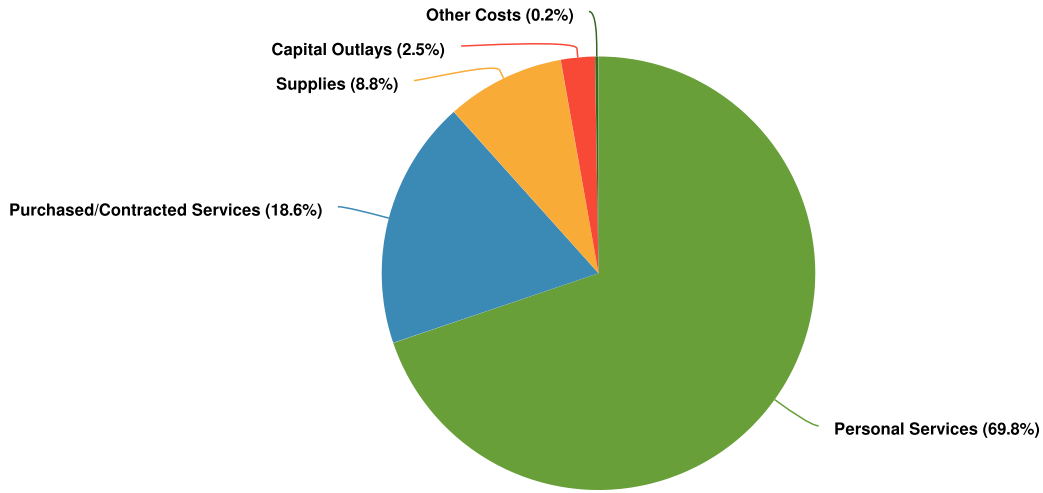
Budgeted Expenditures by Function



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|----------------------------|---------------------|---------------------|---------------------|---------------------|--|
| Expenditures | | | | | |
| General Government | \$4,222,598 | \$3,664,879 | \$5,700,726 | \$6,475,313 | 13.6% |
| Judicial | \$295,625 | \$270,603 | \$457,238 | \$482,753 | 5.6% |
| Public Safety | \$8,500,163 | \$7,380,812 | \$11,149,191 | \$12,112,910 | 8.6% |
| Public Works | \$2,191,401 | \$2,053,910 | \$2,986,342 | \$3,749,332 | 25.5% |
| Culture and Recreation | \$193,464 | | \$0 | \$0 | 0% |
| Housing and Development | \$1,496,865 | \$1,472,113 | \$1,976,131 | \$2,005,046 | 1.5% |
| Total Expenditures: | \$16,900,116 | \$14,842,316 | \$22,269,628 | \$24,825,353 | 11.5% |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|--|
| Expense Objects | | | | | |
| Personal Services | \$9,843,423 | \$9,485,285 | \$15,914,239 | \$17,329,531 | 8.9% |
| Purchased/Contracted Services | \$5,630,955 | \$3,945,568 | \$4,381,796 | \$4,610,733 | 5.2% |
| Supplies | \$1,366,222 | \$1,384,759 | \$1,783,593 | \$2,191,590 | 22.9% |
| Capital Outlays | \$8,239 | \$8,705 | \$132,000 | \$631,500 | 378.4% |
| Other Costs | \$51,278 | \$17,999 | \$58,000 | \$62,000 | 6.9% |
| Debt Service | \$0 | | \$0 | \$0 | 0% |
| Total Expense Objects: | \$16,900,116 | \$14,842,316 | \$22,269,628 | \$24,825,353 | 11.5% |

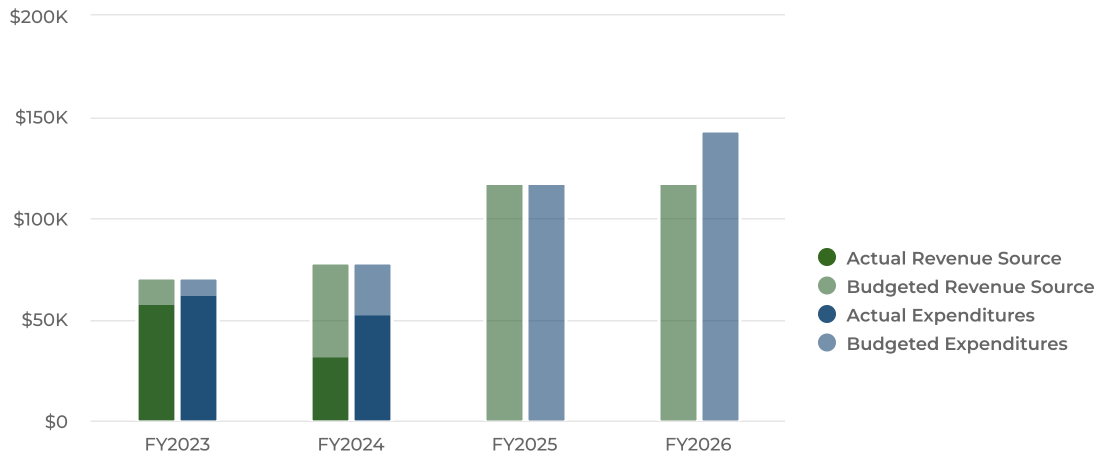


Rose Hill Cemetery

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.

Summary

The City of Winder is projecting \$117.87K of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 21.7% or \$25.59K to \$143.46K in FY2026.



Revenues by Source

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|------------------------------|-----------------|-----------------|------------------|------------------|--|
| Revenue Source | | | | | |
| Charges For Services | \$38,650 | \$32,400 | \$74,000 | \$74,000 | 0% |
| Other Financing Sources | \$20,002 | \$0 | \$43,865 | \$43,865 | 0% |
| Total Revenue Source: | \$58,652 | \$32,400 | \$117,865 | \$117,865 | 0% |

Expenditures by Expense Type

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|-------------------------------|-----------------|-----------------|------------------|------------------|--|
| Expense Objects | | | | | |
| Personal Services | \$0 | \$20,524 | \$77,115 | \$99,610 | 29.2% |
| Purchased/Contracted Services | \$56,129 | \$30,957 | \$33,500 | \$34,500 | 3% |
| Supplies | \$6,504 | \$1,536 | \$7,250 | \$9,350 | 29% |
| Total Expense Objects: | \$62,633 | \$53,016 | \$117,865 | \$143,460 | 21.7% |

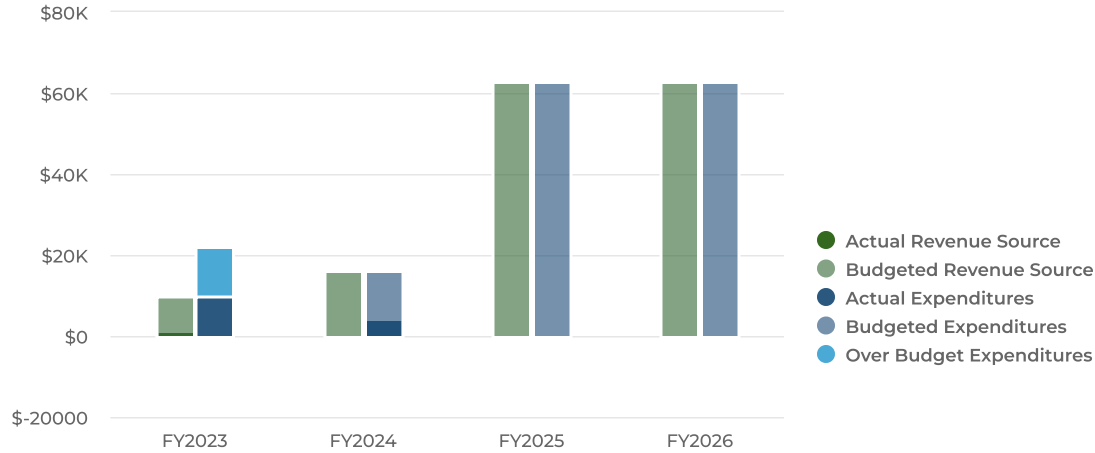


Police Confiscation

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 FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$62.84K in FY2026.



Revenues by Source

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|------------------------------|----------------|---------------|-----------------|-----------------|--|
| Revenue Source | | | | | |
| Fines and Forfeitures | \$1,487 | -\$357 | \$10,000 | \$10,000 | 0% |
| Other Financing Sources | \$0 | | \$52,837 | \$52,837 | 0% |
| Total Revenue Source: | \$1,487 | -\$357 | \$62,837 | \$62,837 | 0% |

Expenditures by Expense Type

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|-------------------------------|-----------------|----------------|-----------------|-----------------|--|
| Expense Objects | | | | | |
| Supplies | \$8,761 | \$4,387 | \$0 | \$0 | 0% |
| Capital Outlays | \$13,350 | \$0 | \$62,837 | \$62,837 | 0% |
| Total Expense Objects: | \$22,111 | \$4,387 | \$62,837 | \$62,837 | 0% |



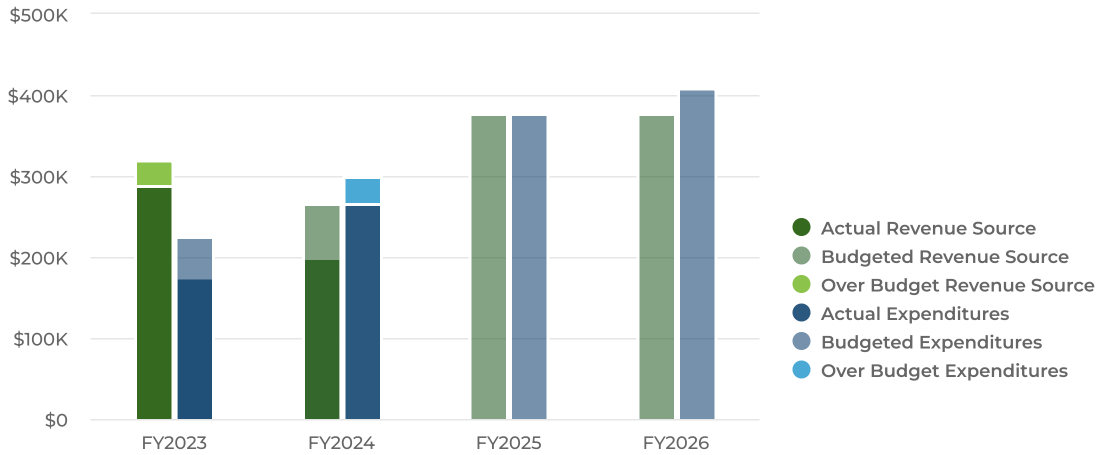
Events/Festivals Fund

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 FY2026, which represents a 0% increase over the prior year.

Budgeted expenditures are projected to increase by 8.3% or \$31.46K to \$409.8K in FY2026.



Revenues by Source

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|--|------------------|------------------|------------------|------------------|--|
| Revenue Source | | | | | |
| Charges For Services | \$1,260 | \$2,197 | \$4,000 | \$4,000 | 0% |
| Contributions and Donations From Private Sources | \$57,993 | \$50,257 | \$25,000 | \$25,000 | 0% |
| Other Financing Sources | \$260,599 | \$147,962 | \$349,335 | \$349,335 | 0% |
| Total Revenue Source: | \$319,851 | \$200,417 | \$378,335 | \$378,335 | 0% |

Expenditures by Expense Type

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|-------------------------------|---------------|---------------|-----------------|-----------------|--|
| Expense Objects | | | | | |
| Personal Services | \$73,355 | \$117,199 | \$156,070 | \$159,036 | 1.9% |
| Purchased/Contracted Services | \$86,689 | \$160,992 | \$208,565 | \$233,744 | 12.1% |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|-------------------------------|------------------|------------------|------------------|------------------|--|
| Supplies | \$15,696 | \$12,045 | \$13,700 | \$17,020 | 24.2% |
| Capital Outlays | \$0 | \$8,995 | \$0 | \$0 | 0% |
| Total Expense Objects: | \$175,740 | \$299,231 | \$378,335 | \$409,800 | 8.3% |

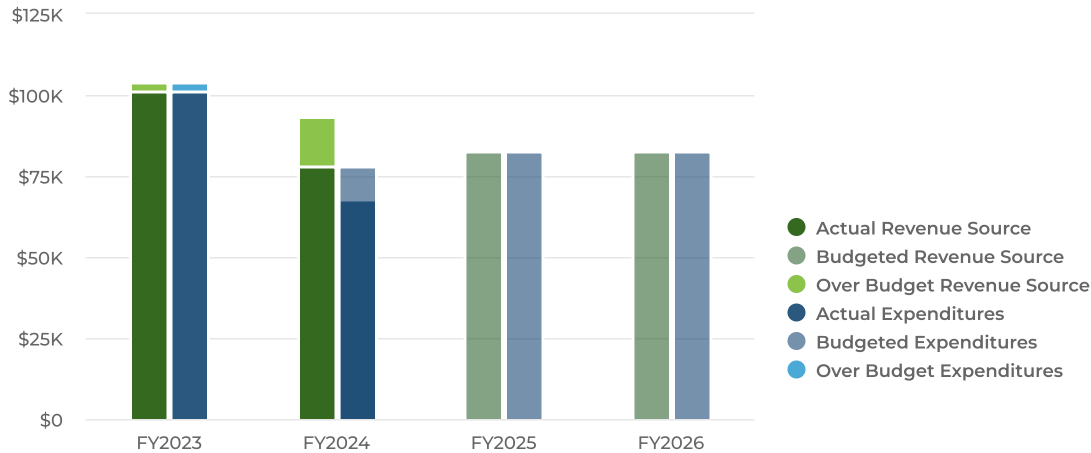


Hotel/Motel

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 FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$83K in FY2026.



Revenues by Source

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|------------------------------|------------------|-----------------|-----------------|-----------------|--|
| Revenue Source | | | | | |
| Taxes | \$364,882 | \$241,627 | \$290,400 | \$290,400 | 0% |
| Other Financing Sources | -\$260,599 | -\$147,962 | -\$207,404 | -\$207,404 | 0% |
| Total Revenue Source: | \$104,283 | \$93,665 | \$82,996 | \$82,996 | 0% |

Expenditures by Expense Type

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|-------------------------------|------------------|-----------------|-----------------|-----------------|--|
| Expense Objects | | | | | |
| Other Costs | \$104,283 | \$68,179 | \$82,996 | \$82,996 | 0% |
| Total Expense Objects: | \$104,283 | \$68,179 | \$82,996 | \$82,996 | 0% |

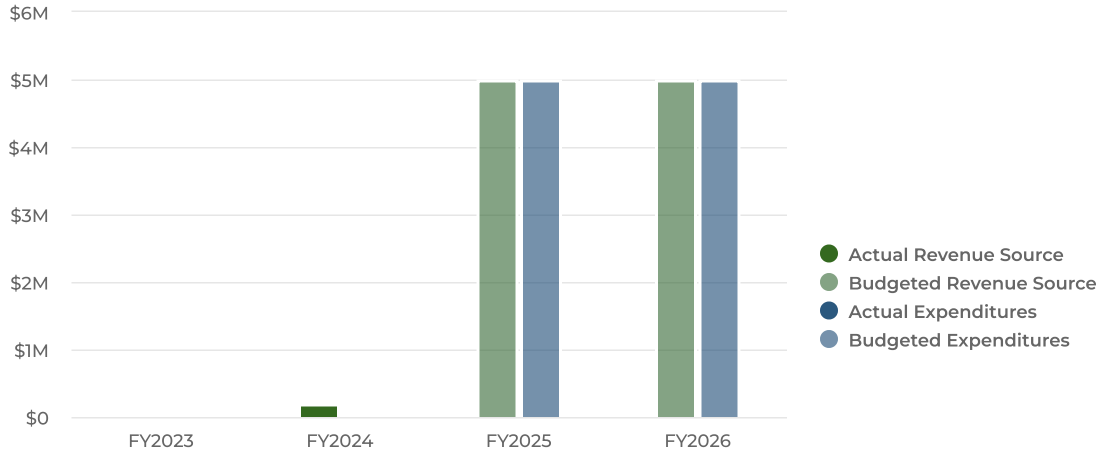


American Rescue Plan

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 (HRI319, 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 FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$5M in FY2026.



Revenues by Source

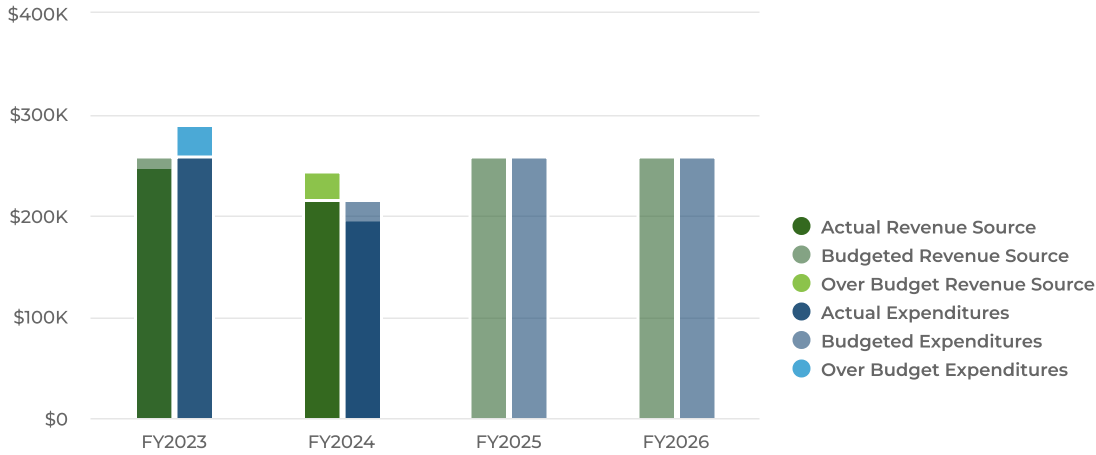
| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|------------------------------|-----------------|------------------|--------------------|--------------------|--|
| Revenue Source | | | | | |
| Intergovernmental Revenues | \$0 | | \$5,000,000 | \$5,000,000 | 0% |
| Investment Income | \$24,830 | \$199,269 | \$0 | \$0 | 0% |
| Total Revenue Source: | \$24,830 | \$199,269 | \$5,000,000 | \$5,000,000 | 0% |

Expenditures by Expense Type

| Name | FY2023 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|-------------------------------|---------------|--------------------|--------------------|--|
| Expense Objects | | | | |
| Purchased/Contracted Services | | \$5,000,000 | \$5,000,000 | 0% |
| Total Expense Objects: | \$0 | \$5,000,000 | \$5,000,000 | 0% |

Summary

The City of Winder is projecting \$260K of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$260K in FY2026.



Revenues by Source

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|------------------------------|------------------|------------------|------------------|------------------|--|
| Revenue Source | | | | | |
| Taxes | \$245,618 | \$244,223 | \$260,000 | \$260,000 | 0% |
| Misc Revenue | \$3,175 | | \$0 | \$0 | 0% |
| Total Revenue Source: | \$248,793 | \$244,223 | \$260,000 | \$260,000 | 0% |

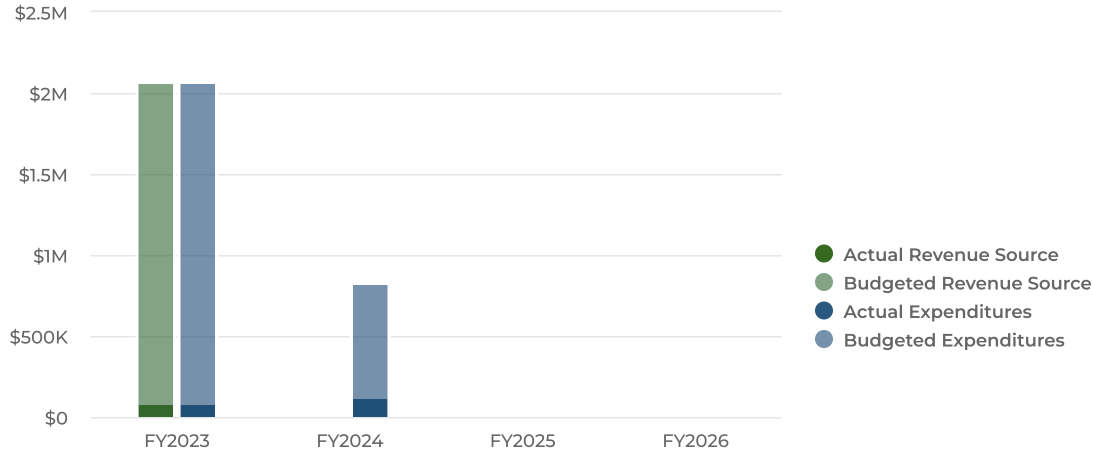
Expenditures by Expense Type

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|-------------------------------|------------------|------------------|------------------|------------------|--|
| Expense Objects | | | | | |
| Purchased/Contracted Services | \$25,921 | \$6,525 | \$15,000 | \$0 | -100% |
| Supplies | \$19,913 | \$7,220 | \$0 | \$0 | 0% |
| Other Costs | \$245,000 | \$183,750 | \$245,000 | \$260,000 | 6.1% |
| Total Expense Objects: | \$290,834 | \$197,496 | \$260,000 | \$260,000 | 0% |

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.

Summary

The City of Winder is projecting \$0 of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2026.



Revenues by Source

| Name | FY2023 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|------------------------------|-----------------|-----------------|-----------------|--|
| Revenue Source | | | | |
| Intergovernmental Revenues | \$89,140 | \$0 | \$0 | 0% |
| Total Revenue Source: | \$89,140 | \$0 | \$0 | 0% |

Expenditures by Expense Type

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|-------------------------------|-----------------|------------------|-----------------|-----------------|--|
| Expense Objects | | | | | |
| Capital Outlays | \$89,140 | \$126,570 | \$0 | \$0 | 0% |
| Total Expense Objects: | \$89,140 | \$126,570 | \$0 | \$0 | 0% |

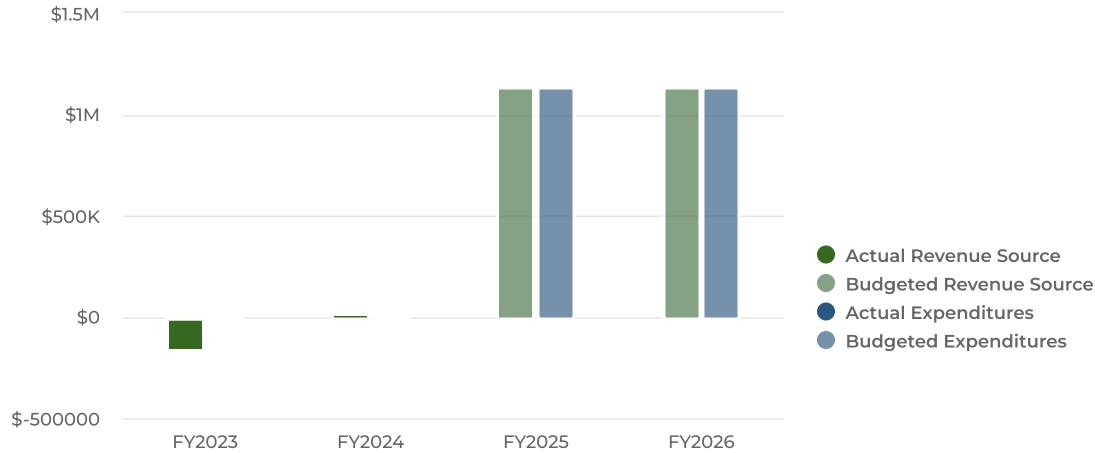
SPLOST 2012

The SPLOST 2012 Fund accounts for the receipt and use of SPLOST proceeds for the approved projects based on the July 7, 2010, referendum. These funds have all been received and were 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).

Summary

The City of Winder is projecting \$1.14M of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$1.14M in FY2026.



Revenues by Source

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|------------------------------|-------------------|-----------------|--------------------|--------------------|--|
| Revenue Source | | | | | |
| Investment Income | \$5,983 | \$18,955 | \$12,000 | \$12,000 | 0% |
| Other Financing Sources | -\$163,557 | \$0 | \$1,124,973 | \$1,124,973 | 0% |
| Total Revenue Source: | -\$157,575 | \$18,955 | \$1,136,973 | \$1,136,973 | 0% |

Expenditures by Expense Type

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|-------------------------------|---------------|-----------------|--------------------|--------------------|--|
| Expense Objects | | | | | |
| Capital Outlays | \$0 | \$13,277 | \$1,136,973 | \$1,136,973 | 0% |
| Total Expense Objects: | \$0 | \$13,277 | \$1,136,973 | \$1,136,973 | 0% |

Winder SPLOST 2018

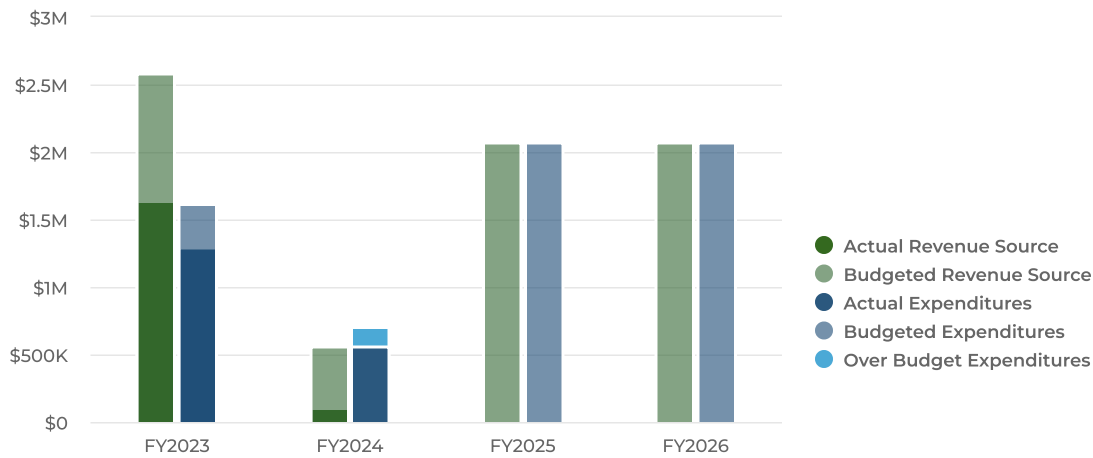
The SPLOST 2018 Fund accounts for the receipt and use of Special Purpose Local Option Sales Tax (SPLOST) proceeds for the approved projects based on the November 7, 2017, referendum. The revenue from this SPLOST was received and accounted for in prior fiscal years. The revenue was limited for use on 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 selection and funding.

Summary

The City of Winder is projecting \$2.07M of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$2.07M in FY2026.



Revenues by Source

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|------------------------------|--------------------|------------------|--------------------|--------------------|--|
| Revenue Source | | | | | |
| Taxes | \$1,007,005 | | \$0 | \$0 | 0% |
| Investment Income | \$38,906 | \$110,781 | \$60,000 | \$60,000 | 0% |
| Other Financing Sources | \$603,545 | \$0 | \$2,013,737 | \$2,013,737 | 0% |
| Total Revenue Source: | \$1,649,455 | \$110,781 | \$2,073,737 | \$2,073,737 | 0% |

Expenditures by Expense Type

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|-------------------------------|--------------------|------------------|--------------------|--------------------|--|
| Expense Objects | | | | | |
| Purchased/Contracted Services | \$25,610 | | \$140,000 | \$140,000 | 0% |
| Capital Outlays | \$651,856 | \$205,557 | \$1,152,837 | \$1,152,837 | 0% |
| Debt Service | \$621,355 | \$508,382 | \$780,900 | \$780,900 | 0% |
| Total Expense Objects: | \$1,298,821 | \$713,939 | \$2,073,737 | \$2,073,737 | 0% |

Winder **SPLOST 2023**

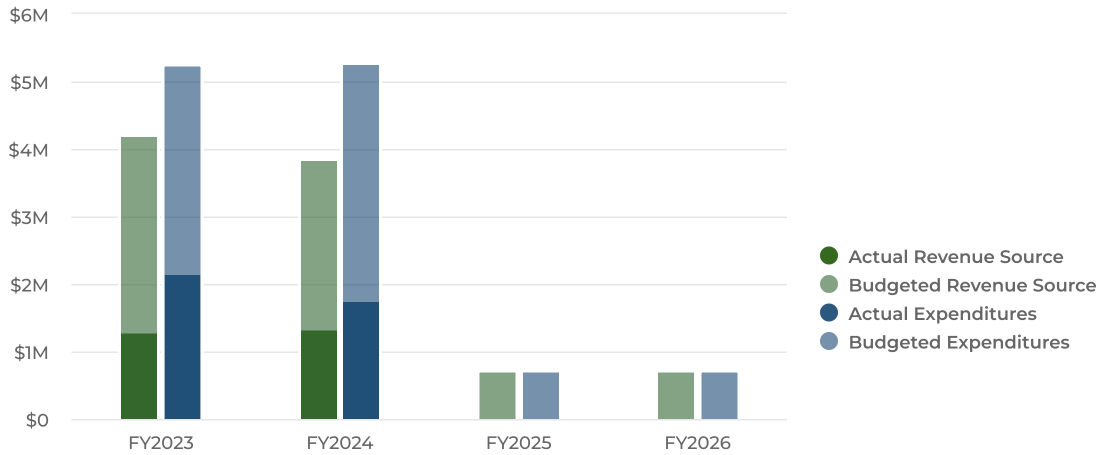
The SPLOST 2023 Fund accounts for the receipt and use of Special Purpose Local Option Sales Tax proceeds for projects approved via voter referendum in November of 2021. These funds are limited for use on the following project types:

- 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.

Summary

The City of Winder is projecting \$742K of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$742K in FY2026.



Revenues by Source

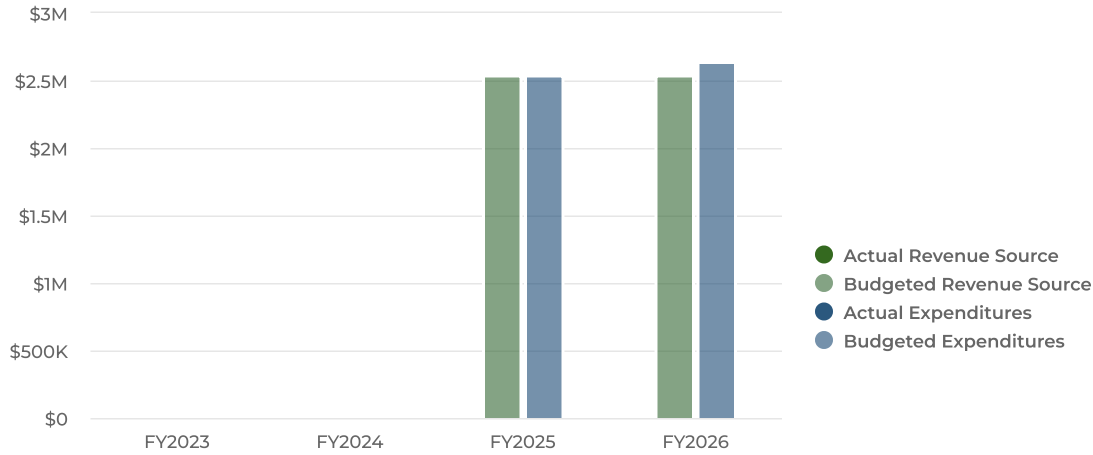
| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|------------------------------|--------------------|--------------------|------------------|------------------|--|
| Revenue Source | | | | | |
| Taxes | \$1,304,956 | \$1,336,253 | \$1,600,000 | \$1,600,000 | 0% |
| Investment Income | \$4,066 | \$29,834 | \$15,000 | \$15,000 | 0% |
| Other Financing Sources | \$0 | \$0 | -\$873,000 | -\$873,000 | 0% |
| Total Revenue Source: | \$1,309,021 | \$1,366,087 | \$742,000 | \$742,000 | 0% |

Expenditures by Expense Type

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|-------------------------------|--------------------|--------------------|------------------|------------------|--|
| Expense Objects | | | | | |
| Purchased/Contracted Services | \$647,509 | \$1,170,214 | \$140,000 | \$140,000 | 0% |
| Supplies | \$94,527 | | \$0 | \$0 | 0% |
| Capital Outlays | \$1,288,416 | \$517,306 | \$602,000 | \$602,000 | 0% |
| Debt Service | \$136,883 | \$91,937 | \$0 | \$0 | 0% |
| Total Expense Objects: | \$2,167,335 | \$1,779,457 | \$742,000 | \$742,000 | 0% |

Summary

The City of Winder is projecting \$2.54M of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 4.1% or \$105K to \$2.65M in FY2026.



Revenues by Source

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|------------------------------|---------------|---------------|--------------------|--------------------|--|
| Revenue Source | | | | | |
| Taxes | \$0 | \$0 | \$2,880,000 | \$2,880,000 | 0% |
| Intergovernmental Revenues | \$0 | | \$100,000 | \$100,000 | 0% |
| Investment Income | \$0 | | \$5,000 | \$5,000 | 0% |
| Other Financing Sources | \$0 | \$0 | -\$442,914 | -\$442,914 | 0% |
| Total Revenue Source: | \$0 | \$0 | \$2,542,086 | \$2,542,086 | 0% |

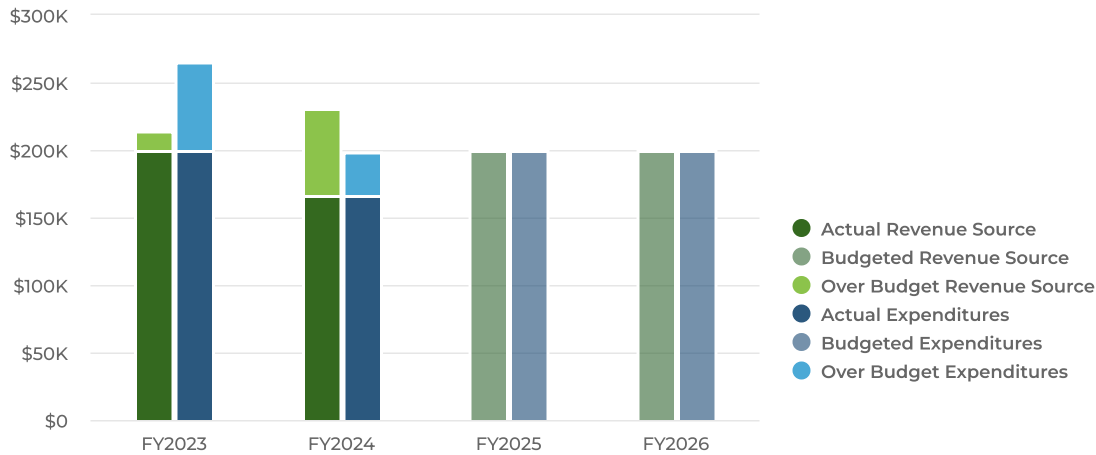
Expenditures by Expense Type

| Name | FY2023 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|-------------------------------|---------------|--------------------|--------------------|--|
| Expense Objects | | | | |
| Purchased/Contracted Services | \$0 | \$1,200,000 | \$1,000,000 | -16.7% |
| Capital Outlays | \$0 | \$1,342,086 | \$1,647,086 | 22.7% |
| Total Expense Objects: | \$0 | \$2,542,086 | \$2,647,086 | 4.1% |

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 FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$200K in FY2026.



Revenues by Source

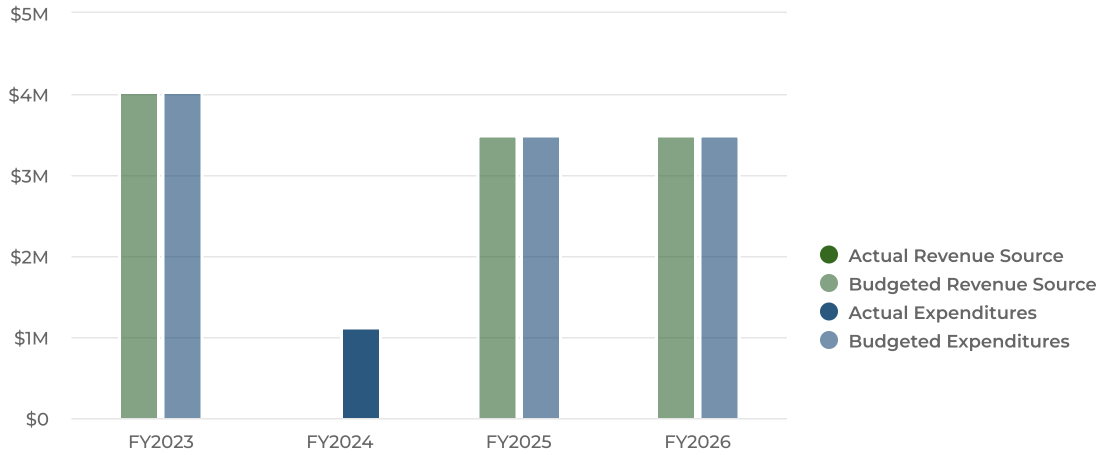
| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|------------------------------|------------------|------------------|------------------|------------------|--|
| Revenue Source | | | | | |
| Intergovernmental Revenues | \$214,841 | \$231,148 | \$200,000 | \$200,000 | 0% |
| Total Revenue Source: | \$214,841 | \$231,148 | \$200,000 | \$200,000 | 0% |

Expenditures by Expense Type

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|-------------------------------|------------------|------------------|------------------|------------------|--|
| Expense Objects | | | | | |
| Purchased/Contracted Services | \$265,197 | \$198,469 | \$200,000 | \$200,000 | 0% |
| Total Expense Objects: | \$265,197 | \$198,469 | \$200,000 | \$200,000 | 0% |

Summary

The City of Winder is projecting \$3.5M of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$3.5M in FY2026.



Revenues by Source

| Name | FY2023 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|------------------------------|---------------|--------------------|--------------------|--|
| Revenue Source | | | | |
| Intergovernmental Revenues | \$0 | \$3,500,000 | \$3,500,000 | 0% |
| Total Revenue Source: | \$0 | \$3,500,000 | \$3,500,000 | 0% |

Expenditures by Expense Type

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|-------------------------------|---------------|--------------------|--------------------|--------------------|--|
| Expense Objects | | | | | |
| Capital Outlays | \$0 | \$1,134,397 | \$3,500,000 | \$3,500,000 | 0% |
| Total Expense Objects: | \$0 | \$1,134,397 | \$3,500,000 | \$3,500,000 | 0% |



Revenue Bond

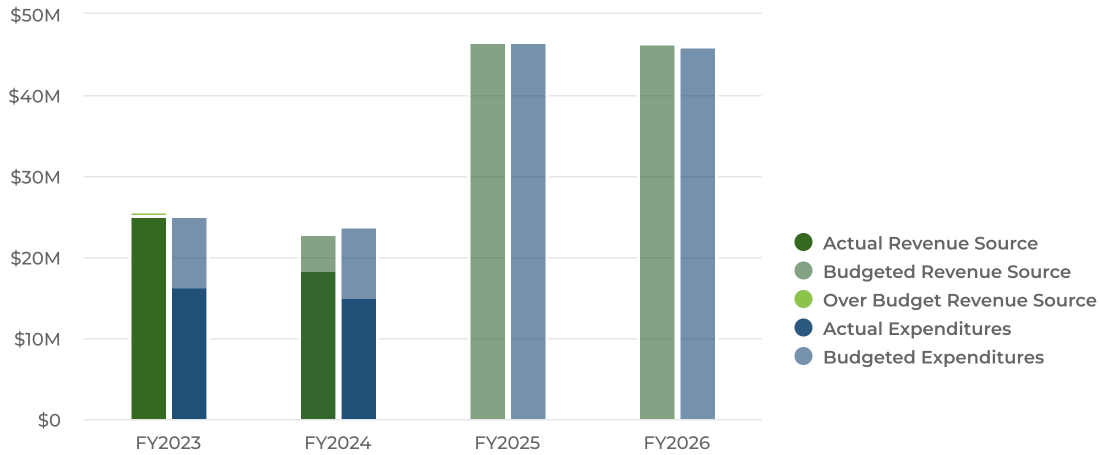
This fund is established to account for receipts and expenditures associated with forthcoming revenue bond expected to be approved and issued during Fiscal Year 2026 for the exclusive purpose of funding the continued design and construction of Winder's share of the Auburn Winder drinking water reservoir and associated intakes, treatment systems, and transmission lines.

This is a new fund for FY26.

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.

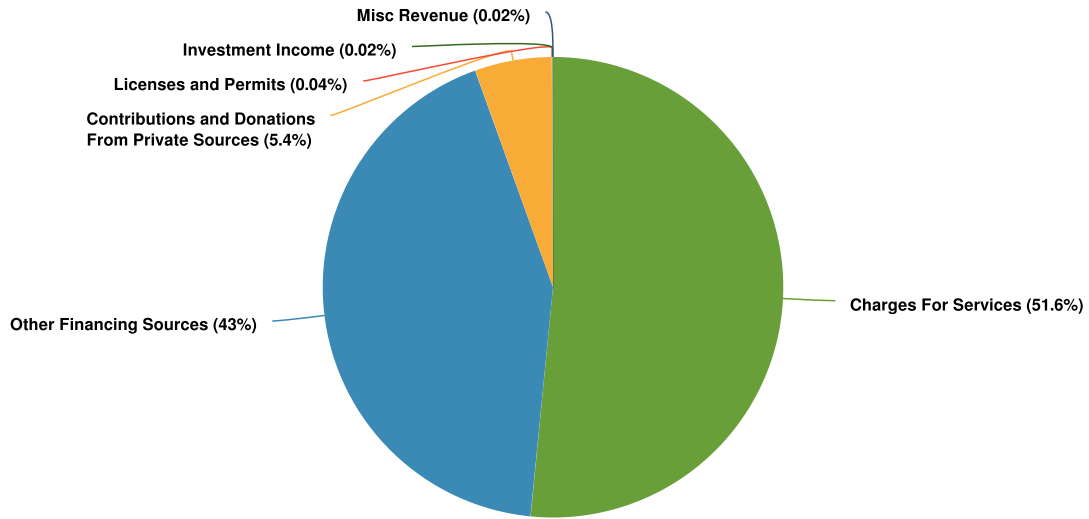
Summary

The City of Winder is projecting \$46.4M of revenue in FY2026, which represents a 0.4% decrease over the prior year. Budgeted expenditures are projected to decrease by 0.9% or \$426.7K to \$46.18M in FY2026.



Revenues by Source

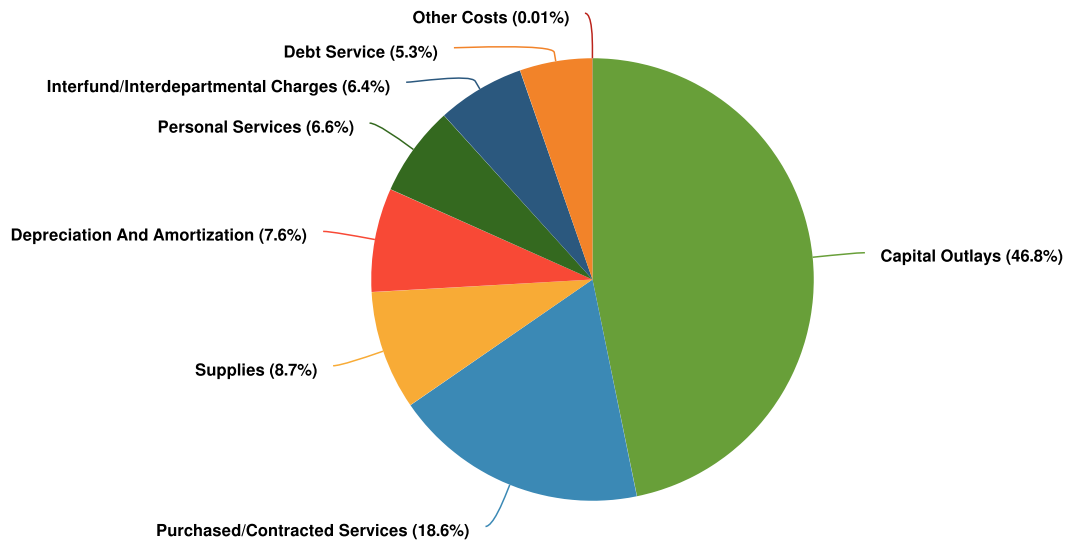
Projected 2026 Revenues by Source



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|--|---------------------|---------------------|---------------------|---------------------|--|
| Revenue Source | | | | | |
| Licenses and Permits | \$18,950 | \$16,695 | \$20,000 | \$20,000 | 0% |
| Charges For Services | \$23,274,509 | \$18,391,093 | \$23,135,800 | \$23,926,800 | 3.4% |
| Investment Income | \$18,445 | \$110,738 | \$8,000 | \$8,000 | 0% |
| Contributions and Donations From Private Sources | \$1,993,732 | | \$2,504,000 | \$2,504,000 | 0% |
| Misc Revenue | \$226,246 | \$24,407 | \$8,000 | \$8,000 | 0% |
| Other Financing Sources | \$170,355 | \$8,601 | \$20,935,348 | \$19,936,158 | -4.8% |
| Total Revenue Source: | \$25,702,237 | \$18,551,534 | \$46,611,148 | \$46,402,958 | -0.4% |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|--|
| Expense Objects | | | | | |
| Personal Services | \$2,124,906 | \$1,827,914 | \$2,835,620 | \$3,054,853 | 7.7% |
| Purchased/Contracted Services | \$5,802,283 | \$4,986,731 | \$8,456,397 | \$8,594,096 | 1.6% |
| Supplies | \$3,358,778 | \$2,088,924 | \$3,890,485 | \$4,015,915 | 3.2% |
| Capital Outlays | \$0 | \$2,728,498 | \$22,520,146 | \$21,611,082 | -4% |
| Interfund/Interdepartmental Charges | \$1,519,300 | \$1,149,800 | \$2,956,500 | \$2,956,500 | 0% |
| Depreciation And Amortization | \$3,486,699 | \$0 | \$3,505,000 | \$3,505,000 | 0% |
| Other Costs | \$26,378 | \$244 | \$5,000 | \$5,000 | 0% |
| Debt Service | \$154,398 | \$2,341,762 | \$2,442,000 | \$2,442,000 | 0% |
| Total Expense Objects: | \$16,472,742 | \$15,123,874 | \$46,611,148 | \$46,184,447 | -0.9% |

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.

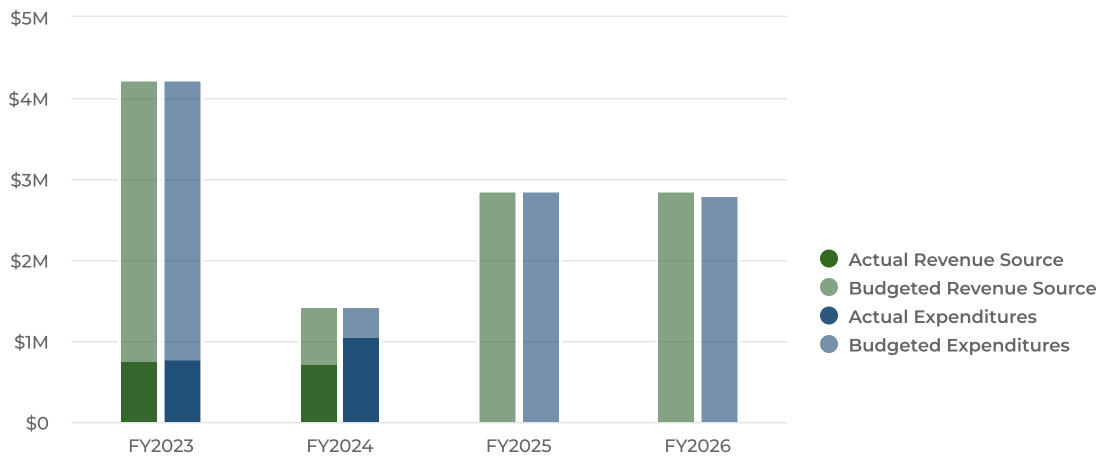
The primary source of revenue is from a Stormwater Fee that was implemented in FY19 and the FOG permits and inspections.

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).

 **Stormwater**

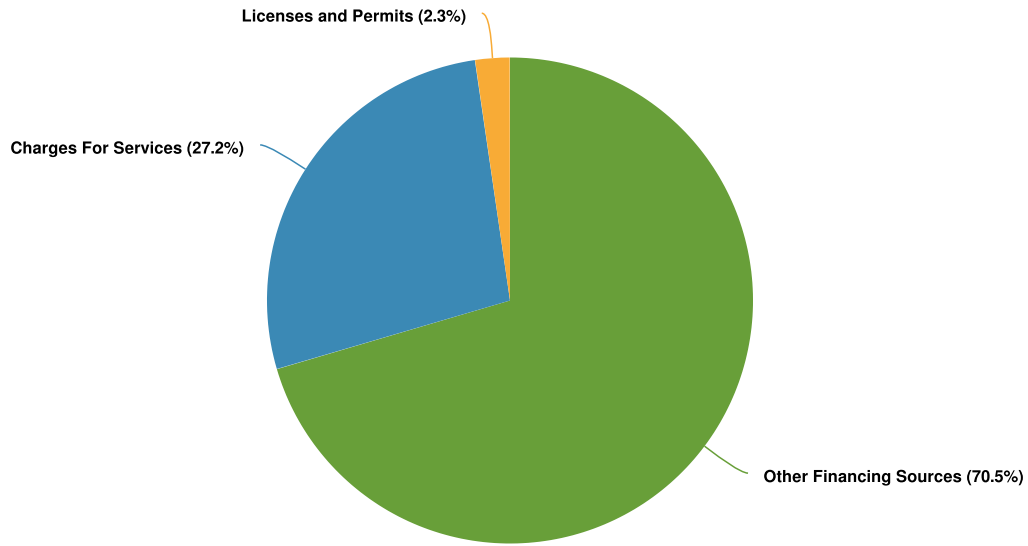
Summary

The City of Winder is projecting \$2.88M of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 2.4% or \$69.7K to \$2.81M in FY2026.



Revenues by Source

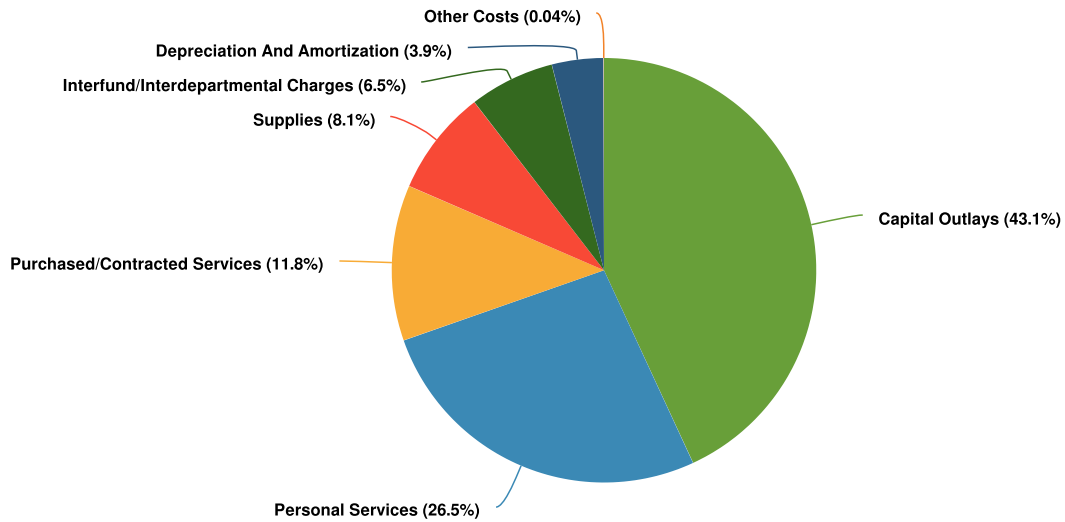
Projected 2026 Revenues by Source



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|------------------------------|------------------|------------------|--------------------|--------------------|--|
| Revenue Source | | | | | |
| Licenses and Permits | \$37,048 | \$41,440 | \$66,000 | \$66,000 | 0% |
| Charges For Services | \$748,248 | \$690,379 | \$784,269 | \$784,269 | 0% |
| Other Financing Sources | \$0 | \$0 | \$2,027,970 | \$2,027,970 | 0% |
| Total Revenue Source: | \$785,296 | \$731,819 | \$2,878,239 | \$2,878,239 | 0% |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|-------------------------------------|------------------|--------------------|--------------------|--------------------|--|
| Expense Objects | | | | | |
| Personal Services | \$304,681 | \$438,307 | \$837,938 | \$745,199 | -11.1% |
| Purchased/Contracted Services | \$223,137 | \$241,131 | \$351,050 | \$332,735 | -5.2% |
| Supplies | \$86,690 | \$108,893 | \$184,810 | \$226,160 | 22.4% |
| Capital Outlays | \$0 | \$193,117 | \$1,210,941 | \$1,210,941 | 0% |
| Interfund/Interdepartmental Charges | \$74,300 | \$84,800 | \$182,500 | \$182,500 | 0% |
| Depreciation And Amortization | \$109,575 | \$0 | \$110,000 | \$110,000 | 0% |
| Other Costs | \$240 | \$0 | \$1,000 | \$1,000 | 0% |
| Total Expense Objects: | \$798,622 | \$1,066,248 | \$2,878,239 | \$2,808,535 | -2.4% |

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.

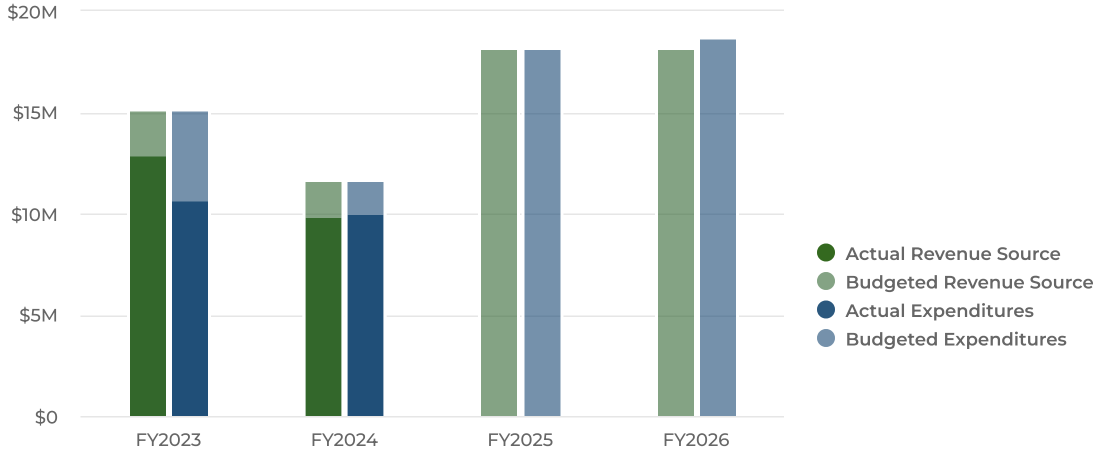
Winder Gas

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.

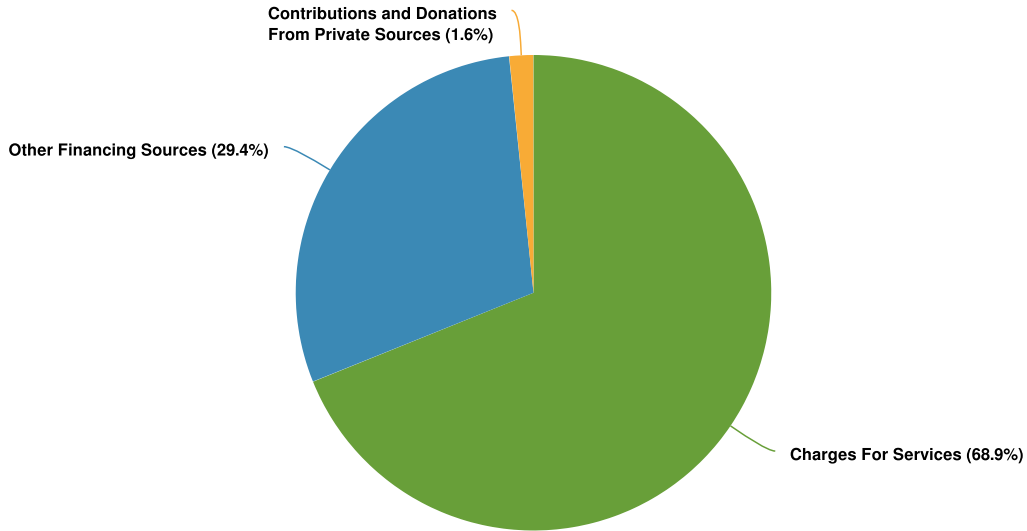
Summary

The City of Winder is projecting \$18.24M of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 2.8% or \$506K to \$18.75M in FY2026.



Revenues by Source

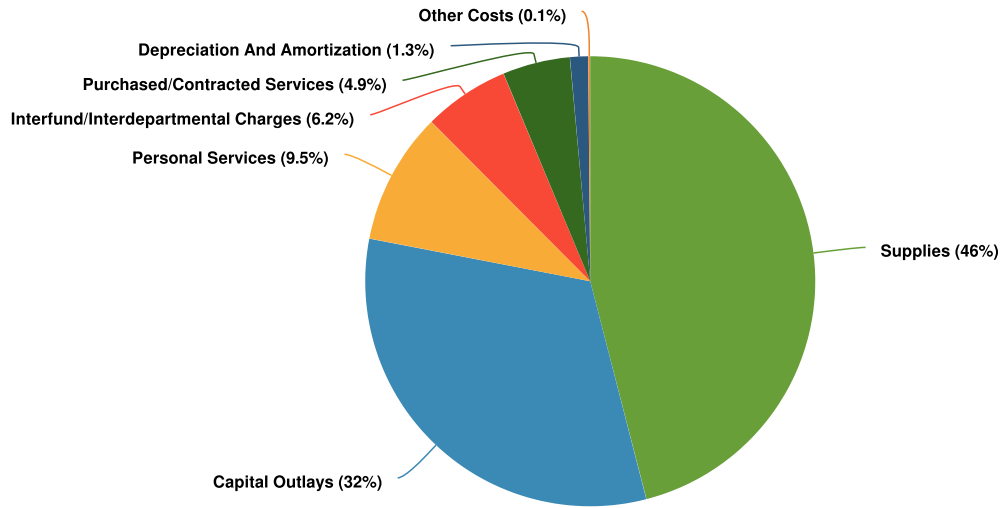
Projected 2026 Revenues by Source



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|--|---------------------|--------------------|---------------------|---------------------|--|
| Revenue Source | | | | | |
| Charges For Services | \$12,935,313 | \$9,681,393 | \$12,570,000 | \$12,570,000 | 0% |
| Investment Income | \$280 | \$15 | \$0 | \$0 | 0% |
| Contributions and Donations From Private Sources | \$0 | \$225,387 | \$298,390 | \$298,390 | 0% |
| Misc Revenue | \$36,115 | \$0 | \$0 | \$0 | 0% |
| Other Financing Sources | \$0 | \$2,500 | \$5,371,094 | \$5,371,094 | 0% |
| Total Revenue Source: | \$12,971,708 | \$9,909,295 | \$18,239,484 | \$18,239,484 | 0% |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|--|
| Expense Objects | | | | | |
| Personal Services | \$862,888 | \$748,983 | \$1,390,064 | \$1,779,496 | 28% |
| Purchased/Contracted Services | \$561,506 | \$694,249 | \$899,150 | \$909,550 | 1.2% |
| Supplies | \$8,003,064 | \$4,836,936 | \$8,516,070 | \$8,622,235 | 1.2% |
| Capital Outlays | \$0 | \$2,976,945 | \$6,007,000 | \$6,007,000 | 0% |
| Interfund/Interdepartmental Charges | \$988,000 | \$768,000 | \$1,156,900 | \$1,156,900 | 0% |
| Depreciation And Amortization | \$242,479 | \$0 | \$245,000 | \$245,000 | 0% |
| Other Costs | \$101,597 | \$84,776 | \$25,300 | \$25,300 | 0% |
| Total Expense Objects: | \$10,759,534 | \$10,109,889 | \$18,239,484 | \$18,745,481 | 2.8% |



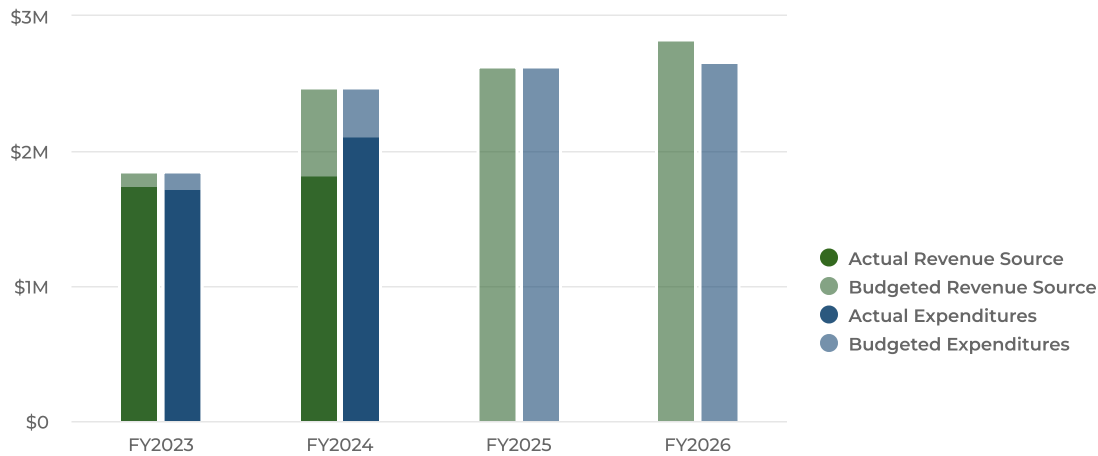
Solid Waste Management

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 \$2.83M of revenue in FY2026, which represents a 7.7% increase over the prior year. Budgeted expenditures are projected to increase by 1.3% or \$34.66K to \$2.66M in FY2026.



Revenues by Source

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|------------------------------|--------------------|--------------------|--------------------|--------------------|--|
| Revenue Source | | | | | |
| Charges For Services | \$2,241,596 | \$1,829,656 | \$2,950,629 | \$3,153,600 | 6.9% |
| Other Financing Sources | -\$488,000 | \$0 | -\$320,761 | -\$320,761 | 0% |
| Total Revenue Source: | \$1,753,596 | \$1,829,656 | \$2,629,868 | \$2,832,839 | 7.7% |

Expenditures by Expense Type

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|-------------------------------|---------------|---------------|-----------------|-----------------|--|
| Expense Objects | | | | | |
| Personal Services | \$27,799 | \$211,463 | \$114,518 | \$202,340 | 76.7% |
| Purchased/Contracted Services | \$1,483,320 | \$1,679,119 | \$2,158,700 | \$2,110,536 | -2.2% |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|--|--------------------------|--------------------------|----------------------------|----------------------------|---|
| Supplies | \$8,364 | \$25,065 | \$70,000 | \$65,000 | -7.1% |
| Interfund/Interdepartmental Charges | \$160,800 | \$117,000 | \$158,900 | \$158,900 | 0% |
| Depreciation And Amortization | \$44,337 | \$0 | \$45,000 | \$45,000 | 0% |
| Other Costs | \$3,965 | | \$5,000 | \$5,000 | 0% |
| Debt Service | \$9,983 | \$91,473 | \$77,750 | \$77,750 | 0% |
| Total Expense Objects: | \$1,738,568 | \$2,124,119 | \$2,629,868 | \$2,664,525 | 1.3% |

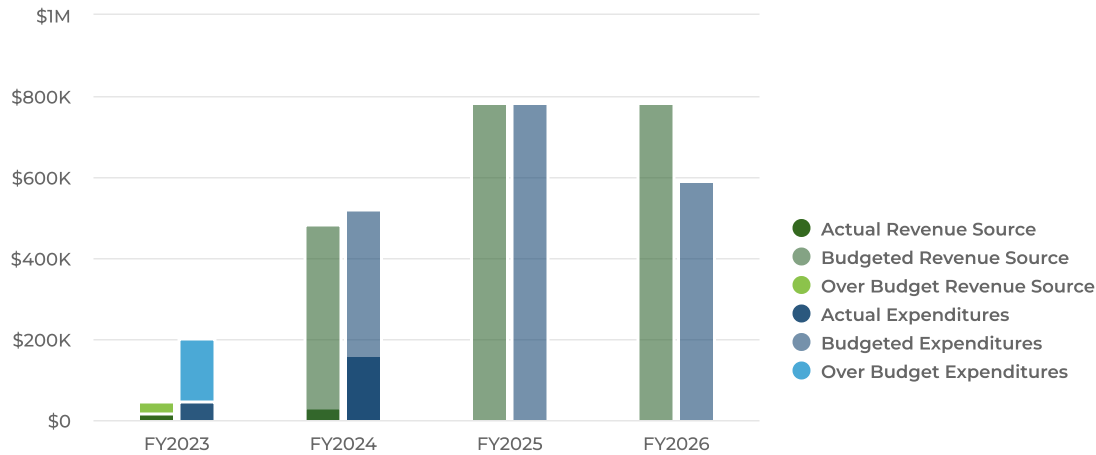


Special Facility

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 FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 24.8% or \$195.49K to \$591.41K in FY2026.



Revenues by Source

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|------------------------------|-----------------|-----------------|------------------|------------------|--|
| Revenue Source | | | | | |
| Misc Revenue | \$48,021 | \$33,074 | \$42,600 | \$42,600 | 0% |
| Other Financing Sources | \$0 | \$0 | \$744,300 | \$744,300 | 0% |
| Total Revenue Source: | \$48,021 | \$33,074 | \$786,900 | \$786,900 | 0% |

Expenditures by Expense Type

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|-------------------------------|---------------|---------------|-----------------|-----------------|--|
| Expense Objects | | | | | |
| Personal Services | \$9,322 | \$13,681 | \$0 | \$0 | 0% |
| Purchased/Contracted Services | \$31,740 | \$56,827 | \$575,000 | \$382,510 | -33.5% |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|--|--------------------------|--------------------------|----------------------------|----------------------------|---|
| Supplies | \$34,722 | \$29,049 | \$50,000 | \$47,000 | -6% |
| Capital Outlays | \$0 | \$50,000 | \$0 | \$0 | 0% |
| Interfund/Interdepartmental Charges | \$19,200 | \$13,000 | \$49,900 | \$49,900 | 0% |
| Depreciation And Amortization | \$109,237 | | \$112,000 | \$112,000 | 0% |
| Total Expense Objects: | \$204,222 | \$162,557 | \$786,900 | \$591,410 | -24.8% |

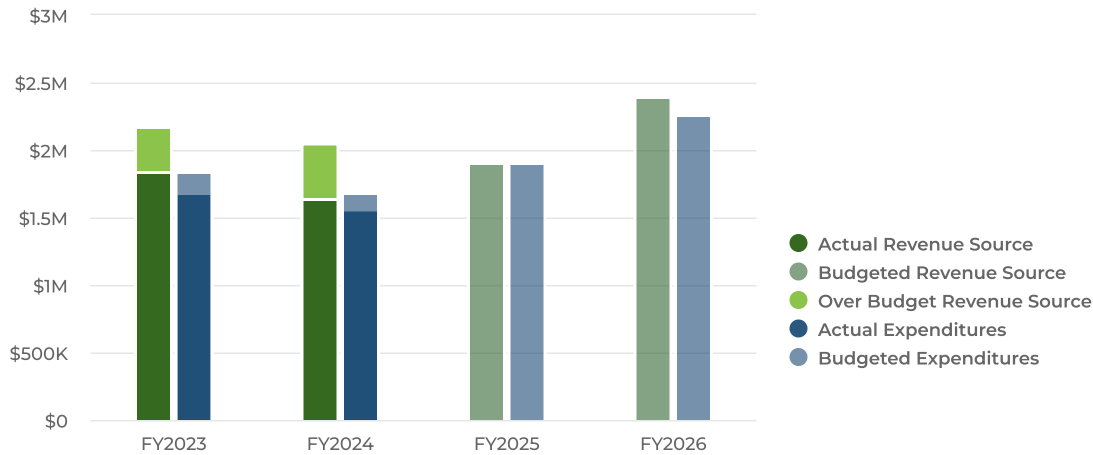


The Chimneys Golf Course Fund accounts for the operations and maintenance associated with managing the Chimneys Golf Course, which is located at 338 Monroe Highway, Winder, Georgia. The primary sources of revenues are golf memberships, greens fees, food, and merchandise sales.

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 \$2.4M of revenue in FY2026, which represents a 25.5% increase over the prior year. Budgeted expenditures are projected to increase by 18.8% or \$359.25K to \$2.27M in FY2026.



Revenues by Source

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|------------------------------|--------------------|--------------------|--------------------|--------------------|--|
| Revenue Source | | | | | |
| Charges For Services | \$2,234,557 | \$2,045,357 | \$1,998,356 | \$2,484,575 | 24.3% |
| Misc Revenue | \$442 | \$593 | \$1,000 | \$1,000 | 0% |
| Other Financing Sources | -\$54,571 | \$5,039 | -\$90,482 | -\$90,482 | 0% |
| Total Revenue Source: | \$2,180,428 | \$2,050,988 | \$1,908,874 | \$2,395,093 | 25.5% |

Expenditures by Expense Type

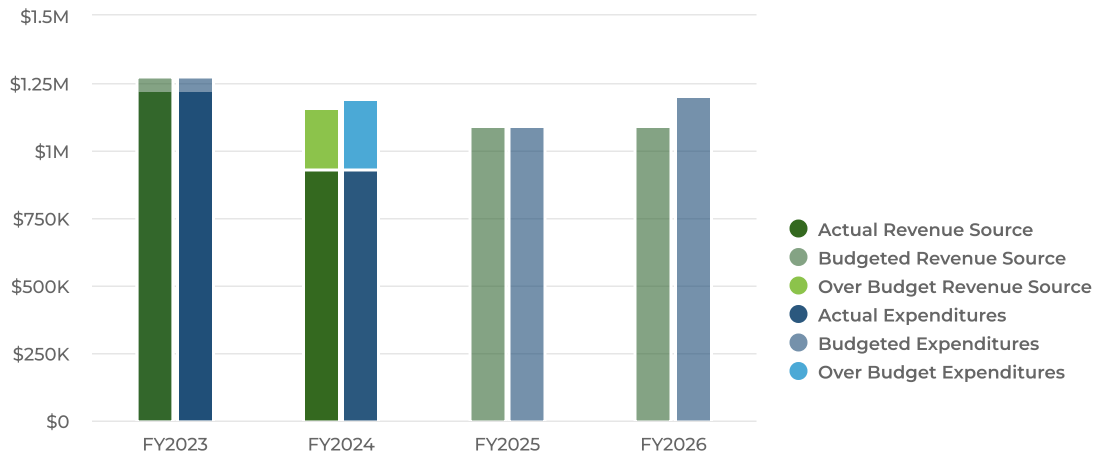
| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|-------------------|---------------|---------------|-----------------|-----------------|--|
| Expense Objects | | | | | |
| Personal Services | \$661,400 | \$619,321 | \$982,808 | \$1,277,624 | 30% |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|--|--------------------------|--------------------------|----------------------------|----------------------------|---|
| Purchased/Contracted Services | \$280,195 | \$280,448 | \$325,748 | \$344,748 | 5.8% |
| Supplies | \$468,625 | \$378,648 | \$387,016 | \$432,450 | 11.7% |
| Capital Outlays | \$0 | \$158,876 | \$83,502 | \$83,502 | 0% |
| Interfund/Interdepartmental Charges | \$157,300 | \$124,000 | \$129,800 | \$129,800 | 0% |
| Depreciation And Amortization | \$116,789 | \$0 | \$0 | \$0 | 0% |
| Other Costs | \$100 | | \$0 | \$0 | 0% |
| Debt Service | \$5,760 | \$0 | \$0 | \$0 | 0% |
| Total Expense Objects: | \$1,690,169 | \$1,561,294 | \$1,908,874 | \$2,268,124 | 18.8% |

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

Summary

The City of Winder is projecting \$1.1M of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 10.1% or \$110.93K to \$1.21M in FY2026.



Revenues by Source

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|------------------------------|--------------------|--------------------|--------------------|--------------------|--|
| Revenue Source | | | | | |
| Charges For Services | \$1,225,372 | \$1,161,141 | \$1,095,361 | \$1,095,361 | 0% |
| Total Revenue Source: | \$1,225,372 | \$1,161,141 | \$1,095,361 | \$1,095,361 | 0% |

Expenditures by Expense Type

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--|
| Expense Objects | | | | | |
| Personal Services | \$622,106 | \$495,869 | \$695,949 | \$805,538 | 15.7% |
| Purchased/Contracted Services | \$579,074 | \$683,418 | \$363,076 | \$364,185 | 0.3% |
| Supplies | \$34,709 | \$16,704 | \$32,336 | \$32,569 | 0.7% |
| Capital Outlays | -\$13,552 | \$0 | \$0 | \$0 | 0% |
| Depreciation And Amortization | \$3,536 | \$0 | \$4,000 | \$4,000 | 0% |
| Total Expense Objects: | \$1,225,873 | \$1,195,990 | \$1,095,361 | \$1,206,292 | 10.1% |

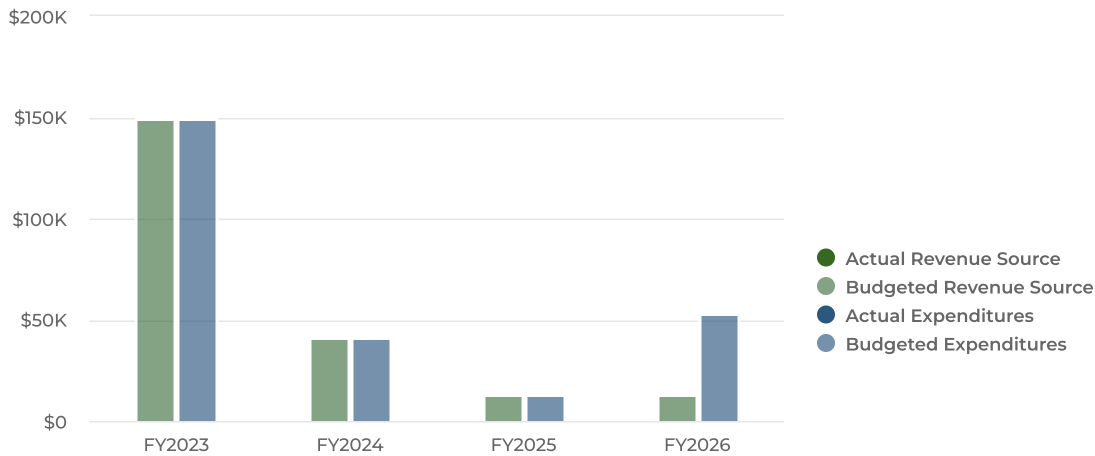
Component Units

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 FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 292.6% or \$39.5K to \$53K in FY2026.



Revenues by Source

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|------------------------------|---------------|---------------|-----------------|-----------------|--|
| Revenue Source | | | | | |
| Other Financing Sources | \$0 | | \$13,500 | \$13,500 | 0% |
| Total Revenue Source: | \$0 | \$0 | \$13,500 | \$13,500 | 0% |

Expenditures by Expense Type

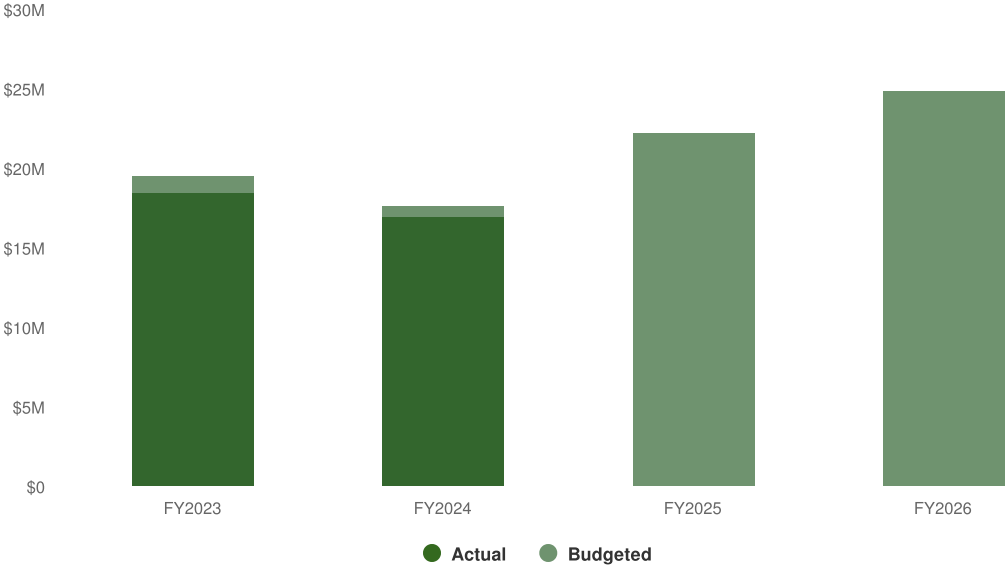
| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|-------------------------------|---------------|---------------|-----------------|-----------------|--|
| Expense Objects | | | | | |
| Purchased/Contracted Services | \$50 | \$0 | \$13,500 | \$53,000 | 292.6% |
| Total Expense Objects: | \$50 | \$0 | \$13,500 | \$53,000 | 292.6% |

FUNDING SOURCES

General Fund Revenue Summary Summary

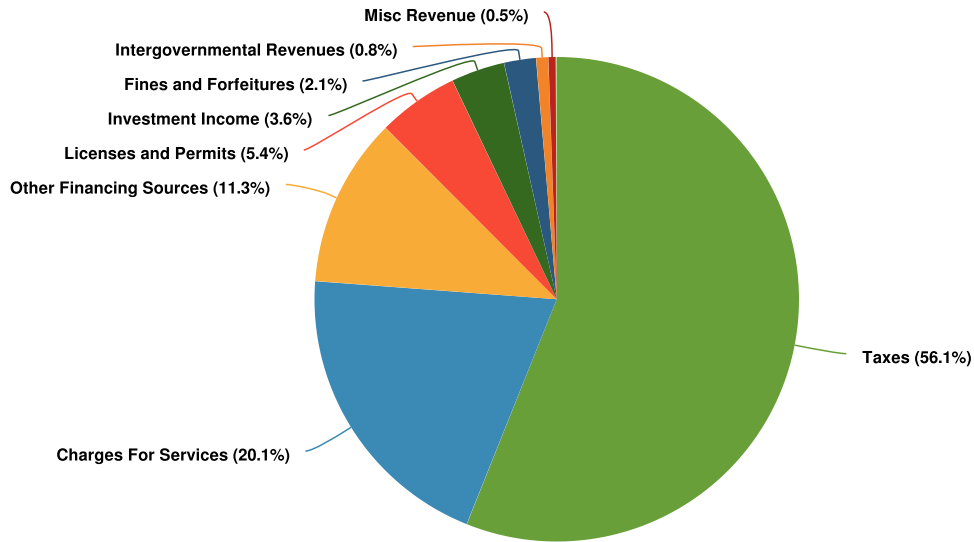
\$24,864,853 **\$2,595,225**
(11.65% vs. prior year)

General Fund Revenue Summary Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2026 Revenues by Source



General Fund Major Revenues (Top Ten)

| Revenue Source | FY2023 Actual | FY2024 Actual | FY2025 Actual | FY2026 Budget |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|
| Real & Personal Property Taxes | \$ 3,769,117 | \$ 3,902,080 | \$ 4,258,281 | \$ 4,450,000 |
| Local Option Sales Tax | 4,177,282 | 4,239,983 | 4,254,480 | 4,300,000 |
| Insurance Premium Tax | 1,542,572 | 1,626,175 | 1,748,062 | 2,054,000 |
| Investment Income | 880,446 | 1,410,157 | 1,172,167 | 890,000 |
| Franchise Taxes - Electric | 800,830 | 892,944 | 954,230 | 1,000,000 |
| Motor Vehicle TAVT | 654,869 | 783,834 | 864,872 | 650,000 |
| Building Permits | 336,491 | 899,344 | 1,332,377 | 893,225 |
| Intangible Tax | 423,030 | 399,793 | 496,955 | 385,000 |
| Alcoholic Beverage Excise Taxes | 313,119 | 318,958 | 298,988 | 360,000 |
| Fines & Forfeitures | 335,862 | 541,275 | 513,203 | 450,000 |
| Other General Fund Revenues | 5,262,540 | 4,336,454 | 5,027,289 | 9,432,358 |
| TOTAL | \$ 18,496,158 | \$ 19,350,996 | \$ 20,920,905 | \$ 24,864,583 |

Major Revenue Descriptions

Real & Personal Property Taxes

Real and Personal Property Taxes are ad valorem taxes levied on land, buildings, permanent fixtures, and improvements, based on assessing the value of the property. This category represents 21% of total general fund revenues.

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

Local Option Sales and Use Tax

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

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

This category represents 19.3% of total general fund revenues. The City receives 20.8% of the one percent sales and use tax collected in Barrow County. The revenue projection FY2024 represents an increase of 15.7% over the FY2023 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2024.

Insurance Premium Tax

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

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

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

Investment Income

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

Electric Franchise Fees

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

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

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

Motor Vehicle TAVT

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

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

This category represents 3.2% of total general fund revenues. The revenue projection FY2024 represents a decrease of -2.1% from the FY2023 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2024. The City projects additional revenues as taxpayers move away from the “birthday” tax and more new vehicles are purchased providing TAVT revenue.

Building Permits

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

This category represents 3.6% of total general fund revenue. The revenue projection FY2024 represents an increase of 14.2% over the FY2023 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2024. The City projects growth in FY2024 related to new developments in the City.

Intangible Tax

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

This category represents 1.9% of total general fund revenue. The revenue projection FY2024 represents a decrease of -15.3% from the FY2023 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2024.

Alcoholic Beverage Excise Taxes

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

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

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

Fines & Forfeitures

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

DEPARTMENTS

General Fund Departments

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).

Legislative (General Fund)



Jonathan Lynn
City Administrator

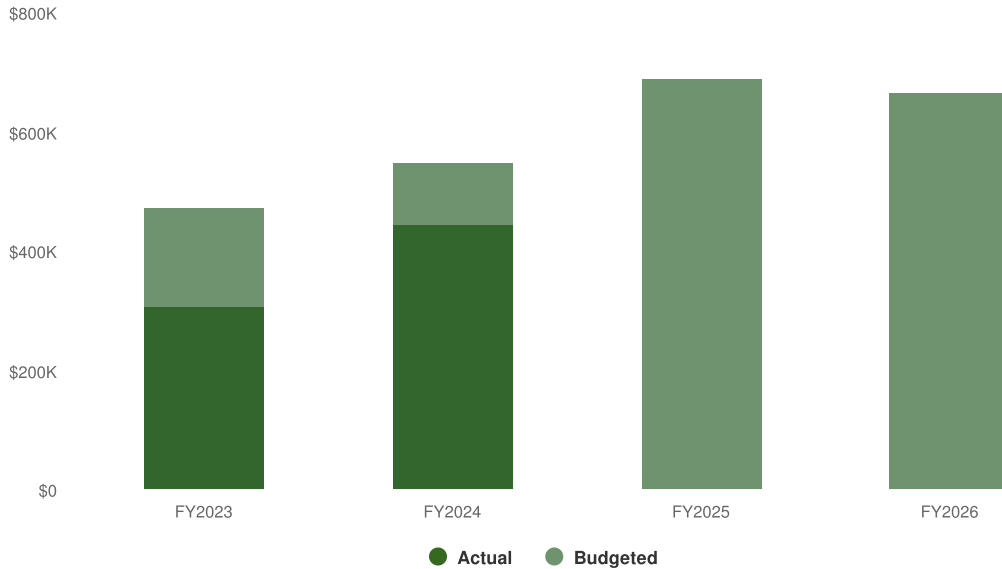
Statement of Purpose

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

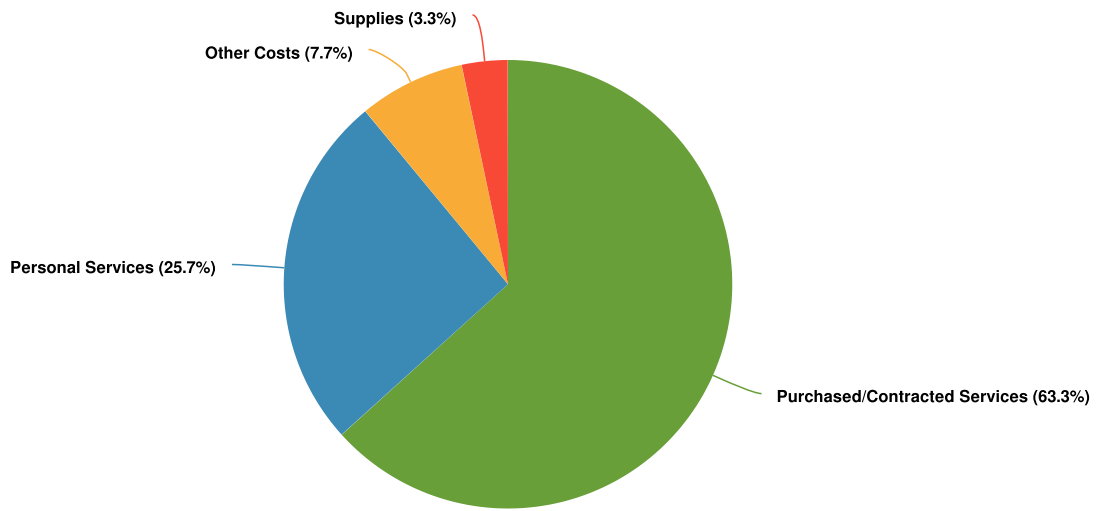
\$666,241 **-\$22,595**
(-3.28% vs. prior year)

Legislative Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Actual | FY2024 Actual | FY2025 Projected | FY2026 Budgeted | FY2025 Projected vs. FY2026 Budgeted (% Change) |
|---|------------------|------------------|------------------|------------------|---|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| Salaries and Wages | | | | | |
| Legislative | \$62,875 | \$46,010 | \$57,000 | \$57,000 | 0% |
| Total Salaries and Wages: | \$62,875 | \$46,010 | \$57,000 | \$57,000 | 0% |
| Benefits | | | | | |
| Legislative | \$160,692 | \$127,319 | \$102,727 | \$114,341 | 11.3% |
| Total Benefits: | \$160,692 | \$127,319 | \$102,727 | \$114,341 | 11.3% |
| Total Personal Services: | \$223,567 | \$173,329 | \$159,727 | \$171,341 | 7.3% |
| Purchased/Contracted Services | | | | | |
| Purchased Professional Services | | | | | |
| Legislative | \$1,058 | \$235,071 | \$303,500 | \$327,500 | 7.9% |
| Total Purchased Professional Services: | \$1,058 | \$235,071 | \$303,500 | \$327,500 | 7.9% |
| Other | | | | | |
| Legislative | \$27,959 | \$26,676 | \$92,100 | \$94,300 | 2.4% |
| Total Other: | \$27,959 | \$26,676 | \$92,100 | \$94,300 | 2.4% |
| Total Purchased/Contracted Services: | \$29,017 | \$261,748 | \$395,600 | \$421,800 | 6.6% |
| Supplies | | | | | |
| Legislative | \$5,203 | \$7,176 | \$21,494 | \$22,100 | 2.8% |
| Total Supplies: | \$5,203 | \$7,176 | \$21,494 | \$22,100 | 2.8% |
| Other Costs | | | | | |
| Payments to Other Agencies | | | | | |
| Legislative | \$50,000 | \$2,274 | \$50,000 | \$51,000 | 2% |
| Total Payments to Other Agencies: | \$50,000 | \$2,274 | \$50,000 | \$51,000 | 2% |
| Total Other Costs: | \$50,000 | \$2,274 | \$50,000 | \$51,000 | 2% |
| Total Expense Objects: | \$307,786 | \$444,527 | \$626,821 | \$666,241 | 6.3% |

Goals and 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.

Performance Measures

| WORKLOAD PERFORMANCE MEASURE | FY22 | FY23 | FY24* | FY25 (ACTUAL) | FY26 (FORECASTED) |
|--|-----------------------|-----------------------|-------------------|-----------------------|--------------------------|
| Regular Meetings | 12 | 12 | 12 | 12 | 12 |
| Called Meetings | 12 | 6 | 7 | 10 | 10 |
| Work Sessions | 20 | 16 | 24 | 18 | 20 |
| Public Hearings (Including Land Use*) | 134 | 144 | 206 | 183 | 203 |
| Executive Sessions | 13 | 12 | 19 | 25 | 27 |
| Council Work Retreat | 1 retreat - 3 days | 1 retreat - 3 days | 2-day Workshop | 1 retreat - 2 days | 1 retreat - 2 days |

*FY 24 Data Correction

General Administration (General Fund)



Jonathan Lynn
City Administrator

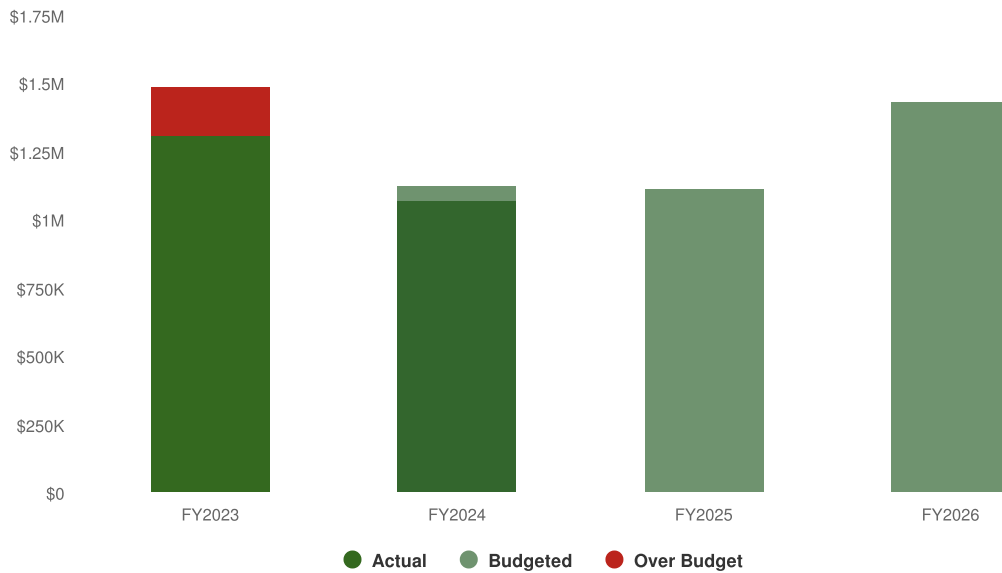
Statement of Purpose

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

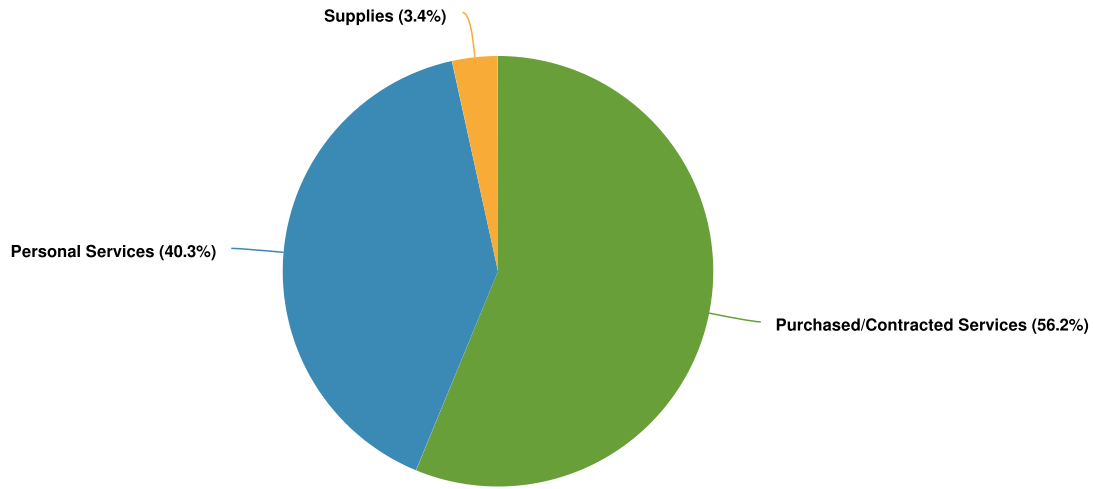
\$1,434,944 **\$317,099**
(28.37% vs. prior year)

General Administration Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|------------------|------------------|------------------|------------------|--|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| Salaries and Wages | | | | | |
| General Administration | \$298,750 | \$249,775 | \$309,062 | \$392,053 | 26.9% |
| Total Salaries and Wages: | \$298,750 | \$249,775 | \$309,062 | \$392,053 | 26.9% |
| Benefits | | | | | |
| General Administration | \$75,365 | \$42,611 | \$136,408 | \$186,865 | 37% |
| Total Benefits: | \$75,365 | \$42,611 | \$136,408 | \$186,865 | 37% |
| Total Personal Services: | \$374,115 | \$292,385 | \$445,470 | \$578,919 | 30% |
| Purchased/Contracted Services | | | | | |
| Purchased Professional Services | | | | | |
| General Administration | \$383,582 | \$129,452 | \$165,400 | \$350,000 | 111.6% |
| Total Purchased Professional Services: | \$383,582 | \$129,452 | \$165,400 | \$350,000 | 111.6% |
| Property Services | | | | | |
| General Administration | \$8,824 | \$3,067 | \$3,900 | \$3,900 | 0% |
| Total Property Services: | \$8,824 | \$3,067 | \$3,900 | \$3,900 | 0% |
| Other | | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|--------------------|--------------------|--------------------|--------------------|--|
| General Administration | \$685,957 | \$619,855 | \$449,550 | \$452,950 | 0.8% |
| Total Other: | \$685,957 | \$619,855 | \$449,550 | \$452,950 | 0.8% |
| Total Purchased/Contracted Services: | \$1,078,364 | \$752,374 | \$618,850 | \$806,850 | 30.4% |
| Supplies | | | | | |
| General Administration | \$40,038 | \$15,332 | \$53,525 | \$49,175 | -8.1% |
| Total Supplies: | \$40,038 | \$15,332 | \$53,525 | \$49,175 | -8.1% |
| Other Costs | | | | | |
| Payments to Other Agencies | | | | | |
| General Administration | \$0 | \$14,398 | \$0 | \$0 | 0% |
| Total Payments to Other Agencies: | \$0 | \$14,398 | \$0 | \$0 | 0% |
| Total Other Costs: | \$0 | \$14,398 | \$0 | \$0 | 0% |
| Total Expense Objects: | \$1,492,516 | \$1,074,488 | \$1,117,845 | \$1,434,944 | 28.4% |

Goals and 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.

Performance Measures

| WORKLOAD PERFORMANCE MEASURE | FY25 | | | FY26 |
|--|------|------|---------------|--------------|
| | FY22 | FY23 | FY24 (ACTUAL) | (FORECASTED) |
| Council Meetings (Called, Work Sessions, Regular Meetings) | 44 | 34 | 43 | 42 |
| Council Agendas Prepared | 44 | 34 | 43 | 42 |
| Minutes prepared (within 2-business days) | 44 | 34 | 43 | 42 |
| Executive Session Minutes prepared | 13 | 12 | 19 | 27 |
| Open Records requests processed (JustFOIA) | 309 | 264 | 345 | 638 |
| Open Records requests processed (for Utility Balances) | 618 | 345 | 342 | 225 |
| Open Records requests processed (direct emails) | 32 | 15 | 18 | 27 |
| Ordinances Adopted and sent to Municode | 7 | 9 | 4 | 21 |
| Resolutions Adopted | 29 | 29 | 23 | 24 |

Financial Administration (General Fund)



Ronnie Campbell
CFO \ Finance Director

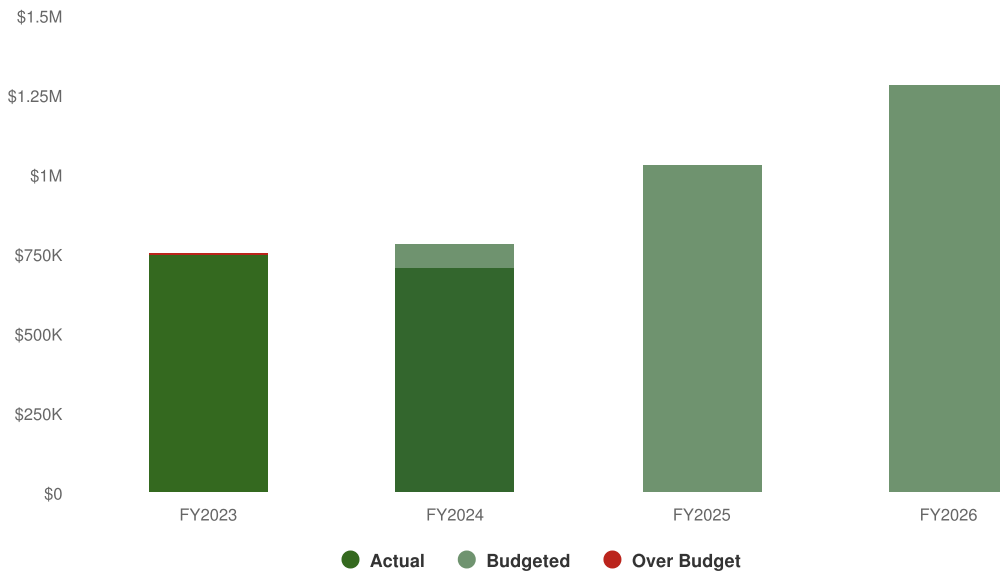
Statement of Purpose

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

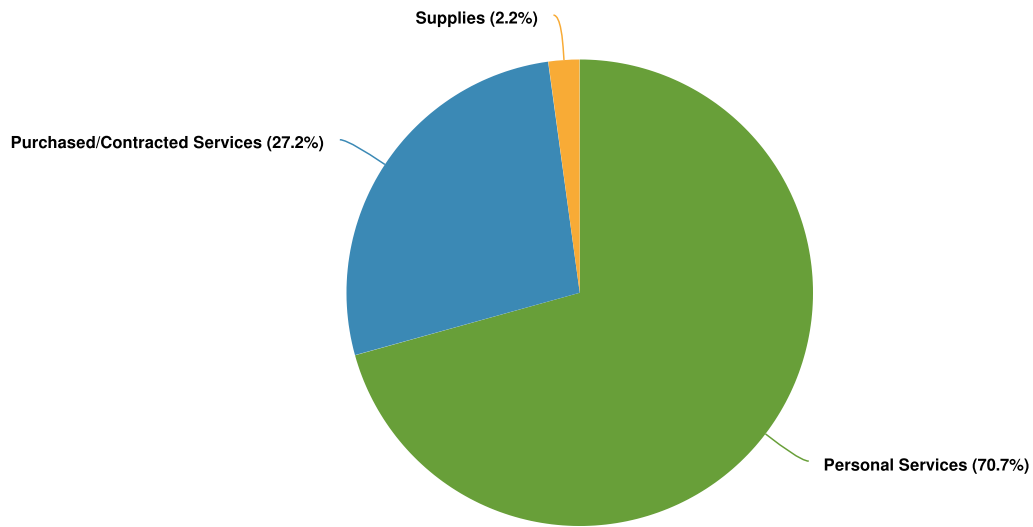
\$1,280,716 **\$247,104**
(23.91% vs. prior year)

Financial Administration Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Actual | FY2024 Actual | FY2025 Projected | FY2026 Budgeted | FY2025 Projected vs. FY2026 Budgeted (% Change) |
|---|------------------|------------------|------------------|------------------|---|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| Salaries and Wages | | | | | |
| Financial Administration | \$255,227 | \$226,364 | \$341,682 | \$597,272 | 74.8% |
| Total Salaries and Wages: | \$255,227 | \$226,364 | \$341,682 | \$597,272 | 74.8% |
| Benefits | | | | | |
| Financial Administration | \$68,391 | \$102,145 | \$29,143 | \$308,010 | 956.9% |
| Total Benefits: | \$68,391 | \$102,145 | \$29,143 | \$308,010 | 956.9% |
| Total Personal Services: | \$323,618 | \$328,510 | \$370,825 | \$905,282 | 144.1% |
| Purchased/Contracted Services | | | | | |
| Purchased Professional Services | | | | | |
| Financial Administration | \$379,218 | \$339,803 | \$236,600 | \$263,600 | 11.4% |
| Total Purchased Professional Services: | \$379,218 | \$339,803 | \$236,600 | \$263,600 | 11.4% |
| Property Services | | | | | |
| Financial Administration | \$2,530 | \$8,970 | \$3,060 | \$3,060 | 0% |
| Total Property Services: | \$2,530 | \$8,970 | \$3,060 | \$3,060 | 0% |
| Other | | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Projected | FY2026 Budgeted | FY2025 Projected vs. FY2026 Budgeted (% Change) |
|---|------------------|------------------|------------------|--------------------|---|
| Financial Administration | \$22,782 | \$15,785 | \$72,150 | \$81,200 | 12.5% |
| Total Other: | \$22,782 | \$15,785 | \$72,150 | \$81,200 | 12.5% |
| Total Purchased/Contracted Services: | \$404,530 | \$364,558 | \$311,810 | \$347,860 | 11.6% |
| Supplies | | | | | |
| Financial Administration | \$28,219 | \$13,891 | \$27,574 | \$27,574 | 0% |
| Total Supplies: | \$28,219 | \$13,891 | \$27,574 | \$27,574 | 0% |
| Other Costs | | | | | |
| Payments to Other Agencies | | | | | |
| Financial Administration | | \$1,228 | \$0 | \$0 | 0% |
| Total Payments to Other Agencies: | | \$1,228 | \$0 | \$0 | 0% |
| Total Other Costs: | | \$1,228 | \$0 | \$0 | 0% |
| Total Expense Objects: | \$756,367 | \$708,185 | \$710,209 | \$1,280,716 | 80.3% |

Goals and 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.
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.

Performance Measures

| WORKLOAD PERFORMANCE MEASURE | FY22 | FY23 | FY24 | FY25 | FY26 |
|---|--------|--------|--------|----------|--------------|
| | | | | (ACTUAL) | (FORECASTED) |
| Percentage of accounts payable transactions processed <= 30 calendar days | 86% | 85.15% | 86.02% | 84.22% | 86% |
| Number of accounts payable checks issued | 3323 | 3342 | 2298 | 3586 | 3615 |
| GFOA Certificate of Achievement for Excellence in Financial Reporting | No | | No | Pending | YES |
| GFOA Distinguished Budget Award | No | Yes | Yes | Pending | YES |
| GFOA Outstanding Achievement in Popular Annual Financial Reporting | N/A | No | N/A | N/A | N/A |
| Number of fixed assets maintained | 2588 | 2651 | 2669 | 2680 | 2680 |
| ClearGov average users per month | 19.33 | 12.25 | 4 | 4 | 4 |
| Published financial information no later than 180 days after fiscal year-end as required by law | No | Yes | N/A | N/A | N/A |
| Number of 1099s issued by January 31 | 58 | 83 | 98 | 45 | 50 |
| Number of W-2s issued | 226 | 231 | 273 | 279 | 296 |
| Percent of monthly bank reconciliations completed within 30 days of month-end | 92.86% | 78.05% | 71.10% | 71.10% | 75% |

Technology Services (General Fund)



John Rorke
Chief Information Officer

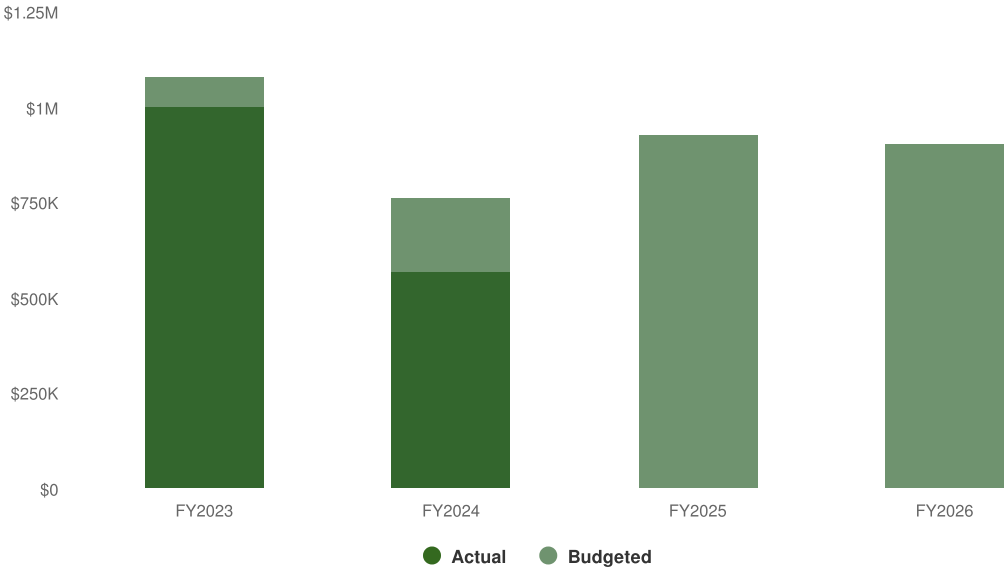
Statement of Purpose

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

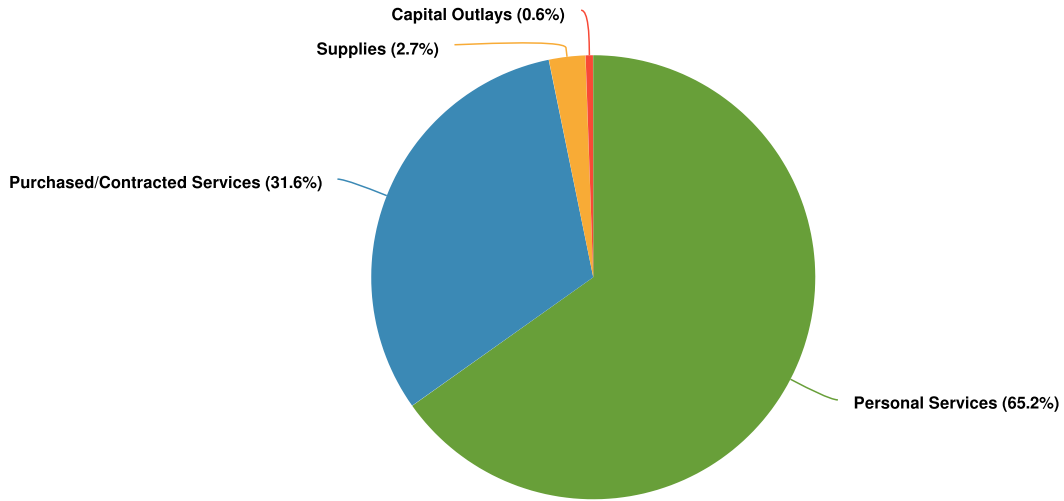
\$902,818 **-\$25,574**
(-2.75% vs. prior year)

Technology Services Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|------------------|------------------|------------------|------------------|--|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| Salaries and Wages | | | | | |
| Technology Services | \$379,285 | \$258,793 | \$427,474 | \$407,393 | -4.7% |
| Total Salaries and Wages: | \$379,285 | \$258,793 | \$427,474 | \$407,393 | -4.7% |
| Benefits | | | | | |
| Technology Services | \$110,361 | \$93,479 | \$159,985 | \$181,174 | 13.2% |
| Total Benefits: | \$110,361 | \$93,479 | \$159,985 | \$181,174 | 13.2% |
| Total Personal Services: | \$489,646 | \$352,272 | \$587,459 | \$588,567 | 0.2% |
| Purchased/Contracted Services | | | | | |
| Purchased Professional Services | | | | | |
| Technology Services | \$361,212 | \$158,627 | \$222,088 | \$213,000 | -4.1% |
| Total Purchased Professional Services: | \$361,212 | \$158,627 | \$222,088 | \$213,000 | -4.1% |
| Property Services | | | | | |
| Technology Services | \$592 | \$6,744 | \$30,000 | \$23,500 | -21.7% |
| Total Property Services: | \$592 | \$6,744 | \$30,000 | \$23,500 | -21.7% |
| Other | | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|--------------------|------------------|------------------|------------------|--|
| Technology Services | \$119,972 | \$36,598 | \$53,720 | \$48,750 | -9.3% |
| Total Other: | \$119,972 | \$36,598 | \$53,720 | \$48,750 | -9.3% |
| Total Purchased/Contracted Services: | \$481,777 | \$201,968 | \$305,808 | \$285,250 | -6.7% |
| Supplies | | | | | |
| Technology Services | \$32,384 | \$17,615 | \$35,125 | \$24,001 | -31.7% |
| Total Supplies: | \$32,384 | \$17,615 | \$35,125 | \$24,001 | -31.7% |
| Capital Outlays | | | | | |
| Machinery and Equipment | | | | | |
| Technology Services | | | \$0 | \$5,000 | N/A |
| Total Machinery and Equipment: | | | \$0 | \$5,000 | N/A |
| Total Capital Outlays: | | | \$0 | \$5,000 | N/A |
| Total Expense Objects: | \$1,003,807 | \$571,855 | \$928,392 | \$902,818 | -2.8% |

Goals and 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. Maintain all public communication platforms (website, social media, etc.) to increase their ability to deliver timely and effective communications to

Performance Measures

| WORKLOAD PERFORMANCE MEASURE | FY25 | | | FY26 |
|---|------|------|---------------|--------------|
| | FY22 | FY23 | FY24 (ACTUAL) | (FORECASTED) |
| Help Desk Requests received | 2612 | 1894 | 1711 | 1650 |
| Number of endpoints served | 218 | 243 | 287 | 310 |
| Percentage of help desk requests responded to within 5 work hours | 75% | 60% | 77% | 79% |
| Endpoints Supported/Help Desk Technician | 155 | 123 | 144 | 155 |

Geographic Information Systems (GIS) (General Fund)



Beth Reynolds
Director of Planning & Development

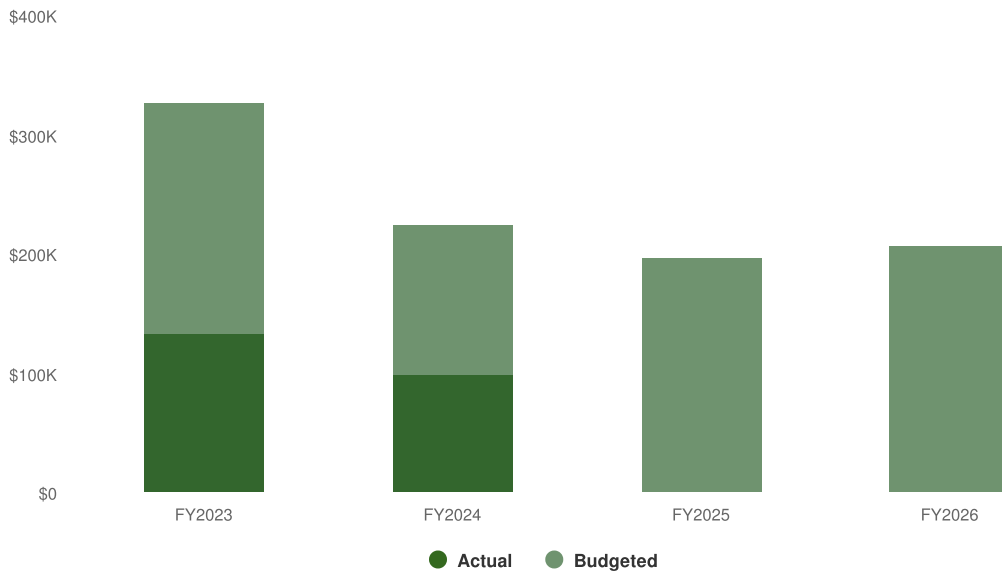
Statement of Purpose

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

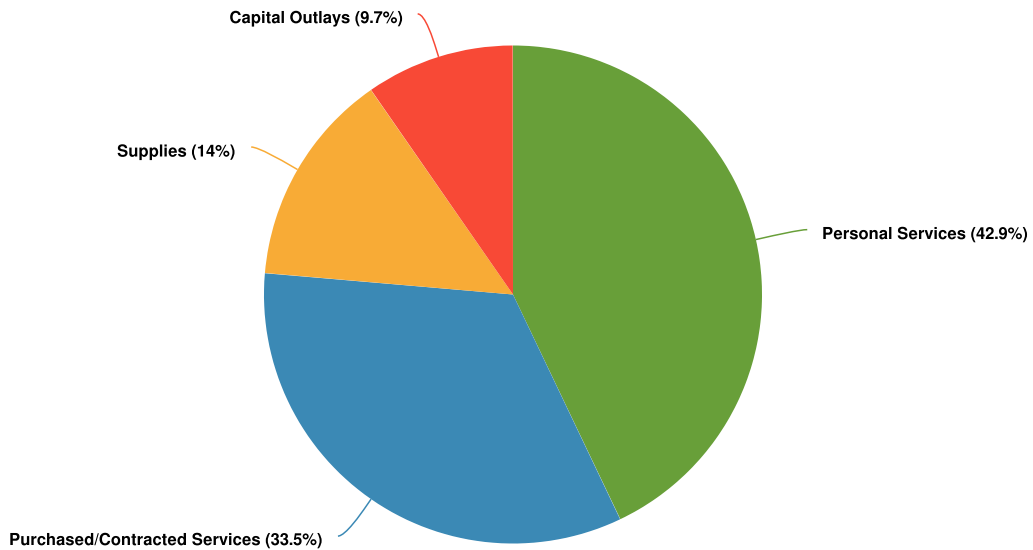
\$207,094 **\$9,791**
(4.96% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|-----------------|-----------------|------------------|-----------------|--|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| Salaries and Wages | | | | | |
| GIS | \$52,289 | \$23,709 | \$57,636 | \$54,305 | -5.8% |
| Total Salaries and Wages: | \$52,289 | \$23,709 | \$57,636 | \$54,305 | -5.8% |
| Benefits | | | | | |
| GIS | \$41,439 | \$26,433 | \$56,857 | \$34,579 | -39.2% |
| Total Benefits: | \$41,439 | \$26,433 | \$56,857 | \$34,579 | -39.2% |
| Total Personal Services: | \$93,728 | \$50,141 | \$114,493 | \$88,884 | -22.4% |
| Purchased/Contracted Services | | | | | |
| Purchased Professional Services | | | | | |
| GIS | \$17,691 | \$30,764 | \$36,200 | \$36,200 | 0% |
| Total Purchased Professional Services: | \$17,691 | \$30,764 | \$36,200 | \$36,200 | 0% |
| Property Services | | | | | |
| GIS | \$3,397 | \$944 | \$5,500 | \$10,500 | 90.9% |
| Total Property Services: | \$3,397 | \$944 | \$5,500 | \$10,500 | 90.9% |
| Other | | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|------------------|-----------------|------------------|------------------|--|
| GIS | \$4,980 | \$5,676 | \$20,200 | \$22,600 | 11.9% |
| Total Other: | \$4,980 | \$5,676 | \$20,200 | \$22,600 | 11.9% |
| Total Purchased/Contracted Services: | \$26,068 | \$37,384 | \$61,900 | \$69,300 | 12% |
| Supplies | | | | | |
| GIS | \$4,926 | \$3,172 | \$20,910 | \$28,910 | 38.3% |
| Total Supplies: | \$4,926 | \$3,172 | \$20,910 | \$28,910 | 38.3% |
| Capital Outlays | | | | | |
| Machinery and Equipment | | | | | |
| GIS | \$8,239 | \$8,541 | \$0 | \$20,000 | N/A |
| Total Machinery and Equipment: | \$8,239 | \$8,541 | \$0 | \$20,000 | N/A |
| Total Capital Outlays: | \$8,239 | \$8,541 | \$0 | \$20,000 | N/A |
| Total Expense Objects: | \$132,961 | \$99,239 | \$197,303 | \$207,094 | 5% |

Goals and Objectives

Adopt a Street Naming Policy

- Encourage collaborative GIS efforts among internal and external organizations.
- Develop mutually accepted standards, policies, and best business practices.

Create, collect, maintain, and distribute high quality, up-to-date, and complete geospatial data.

- To provide a searchable public map and database for the cemetery.

Performance Measures

| WORKLOAD PERFORMANCE MEASURE | | | | FY25 | FY26 |
|--|------|------|------|----------|--------------|
| | FY22 | FY23 | FY24 | (ACTUAL) | (FORECASTED) |
| Main Data collected, reated, edited ** | * | 153 | 150 | 105 | 210 |
| Data Points collected, created, edited *** | * | 6400 | 6400 | 3200 | 6400 |
| Maps created for City Planning Study Reports | * | 180 | 180 | 163 | 226 |

Human Resources (General Fund)



Dr. Niki Graham
Director of Human Resources

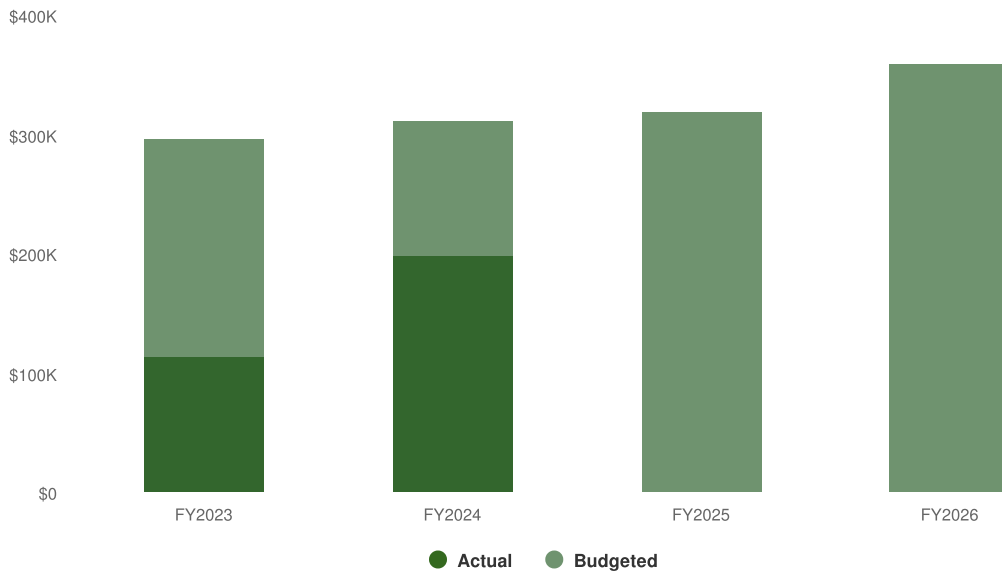
Statement of Purpose

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

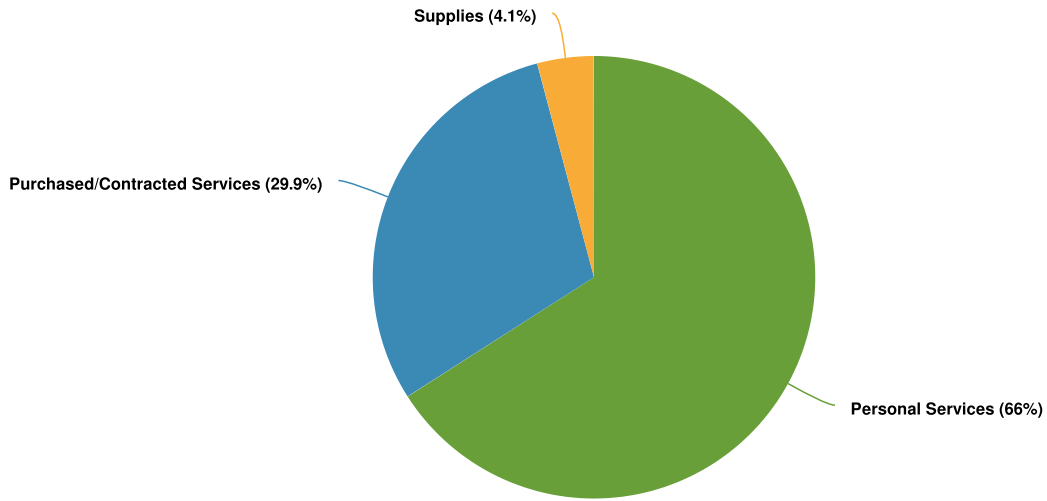
\$359,558 **\$40,011**
(12.52% vs. prior year)

Human Resources Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|-----------------|------------------|------------------|------------------|--|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| Salaries and Wages | | | | | |
| Human Resources | \$47,697 | \$58,617 | \$150,264 | \$141,700 | -5.7% |
| Total Salaries and Wages: | \$47,697 | \$58,617 | \$150,264 | \$141,700 | -5.7% |
| Benefits | | | | | |
| Human Resources | \$23,275 | \$109,026 | \$90,113 | \$95,438 | 5.9% |
| Total Benefits: | \$23,275 | \$109,026 | \$90,113 | \$95,438 | 5.9% |
| Total Personal Services: | \$70,973 | \$167,643 | \$240,377 | \$237,138 | -1.3% |
| Purchased/Contracted Services | | | | | |
| Purchased Professional Services | | | | | |
| Human Resources | \$28,811 | \$11,441 | \$43,700 | \$78,200 | 78.9% |
| Total Purchased Professional Services: | \$28,811 | \$11,441 | \$43,700 | \$78,200 | 78.9% |
| Property Services | | | | | |
| Human Resources | \$0 | | \$0 | \$2,500 | N/A |
| Total Property Services: | \$0 | | \$0 | \$2,500 | N/A |
| Other | | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|------------------|------------------|------------------|------------------|--|
| Human Resources | \$11,745 | \$17,448 | \$23,400 | \$26,900 | 15% |
| Total Other: | \$11,745 | \$17,448 | \$23,400 | \$26,900 | 15% |
| Total Purchased/Contracted Services: | \$40,556 | \$28,888 | \$67,100 | \$107,600 | 60.4% |
| Supplies | | | | | |
| Human Resources | \$2,989 | \$1,765 | \$12,070 | \$14,820 | 22.8% |
| Total Supplies: | \$2,989 | \$1,765 | \$12,070 | \$14,820 | 22.8% |
| Other Costs | | | | | |
| Payments to Other Agencies | | | | | |
| Human Resources | \$222 | \$100 | \$0 | \$0 | 0% |
| Total Payments to Other Agencies: | \$222 | \$100 | \$0 | \$0 | 0% |
| Total Other Costs: | \$222 | \$100 | \$0 | \$0 | 0% |
| Total Expense Objects: | \$114,740 | \$198,396 | \$319,547 | \$359,558 | 12.5% |

Goals and 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.

Performance Measures

| WORKLOAD PERFORMANCE MEASURE | FY25 | | FY26 | | |
|---|------|------|---------------|--------------|-----|
| | FY22 | FY23 | FY24 (ACTUAL) | (FORECASTED) | |
| Total number of full-time equivalents (full-time, part-time, seasonal, and elected) | 222 | 196 | ** | 240 | 270 |
| Number of new hires - regular positions (full-time) | 66 | 48 | ** | 48 | 60 |
| Number of separations (full- time only) | 51 | 32 | ** | 34 | 15 |
| Number of New hire orientation sessions | 36 | 25 | ** | 32 | 26 |
| Average number of wellness participants | 32 | 26 | ** | 130 + | 150 |

General Government Buildings/Facilities (General Fund)

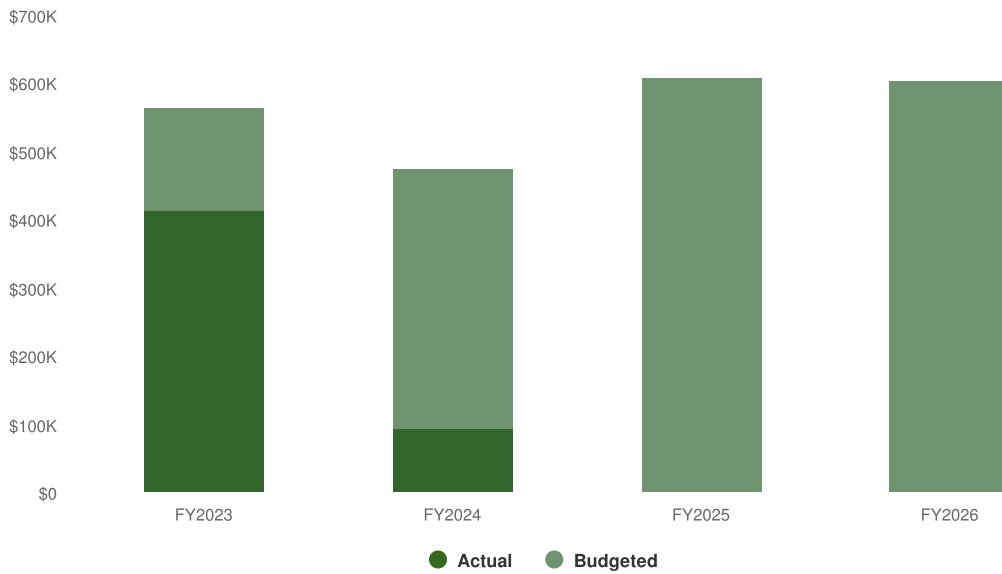
Statement of Purpose

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.

Expenditures Summary

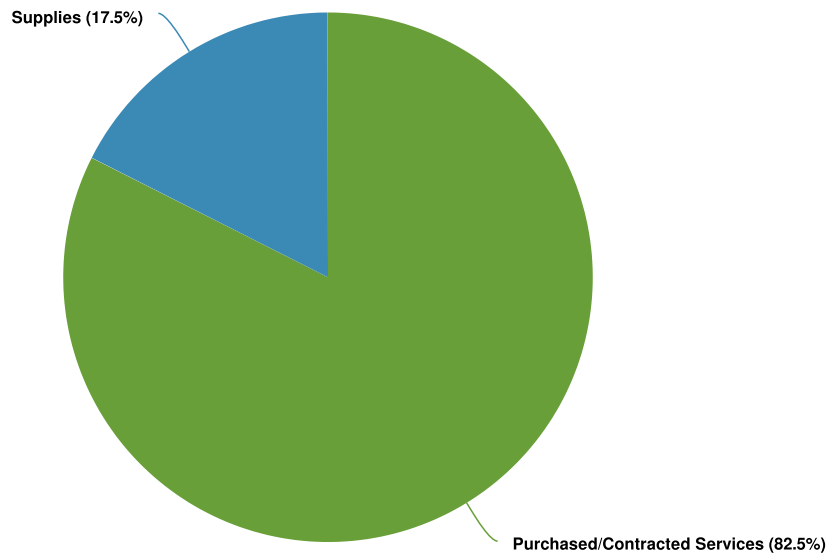
\$606,110 **-\$2,801**
(-0.46% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|------------------|-----------------|------------------|------------------|--|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| Salaries and Wages | | | | | |
| General Government Buildings And Plant | \$0 | | \$35,050 | \$0 | -100% |
| Total Salaries and Wages: | \$0 | | \$35,050 | \$0 | -100% |
| Benefits | | | | | |
| General Government Buildings And Plant | \$0 | | \$34,876 | \$0 | -100% |
| Total Benefits: | \$0 | | \$34,876 | \$0 | -100% |
| Total Personal Services: | \$0 | | \$69,926 | \$0 | -100% |
| Purchased/Contracted Services | | | | | |
| Purchased Professional Services | | | | | |
| General Government Buildings And Plant | \$199,296 | \$2,900 | \$185,000 | \$185,000 | 0% |
| Total Purchased Professional Services: | \$199,296 | \$2,900 | \$185,000 | \$185,000 | 0% |
| Property Services | | | | | |
| General Government Buildings And Plant | \$107,725 | \$50,684 | \$88,000 | \$160,000 | 81.8% |
| Total Property Services: | \$107,725 | \$50,684 | \$88,000 | \$160,000 | 81.8% |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|------------------|-----------------|------------------|------------------|--|
| Other | | | | | |
| General Government Buildings And Plant | \$845 | \$6,570 | \$154,800 | \$154,800 | 0% |
| Total Other: | \$845 | \$6,570 | \$154,800 | \$154,800 | 0% |
| Total Purchased/Contracted Services: | \$307,866 | \$60,154 | \$427,800 | \$499,800 | 16.8% |
| Supplies | | | | | |
| General Government Buildings And Plant | \$106,555 | \$34,441 | \$111,185 | \$106,310 | -4.4% |
| Total Supplies: | \$106,555 | \$34,441 | \$111,185 | \$106,310 | -4.4% |
| Total Expense Objects: | \$414,421 | \$94,595 | \$608,911 | \$606,110 | -0.5% |

Goals and 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.

Communications/Marketing (General Fund)



Sara Freeland
Director of Communications

Statement of Purpose

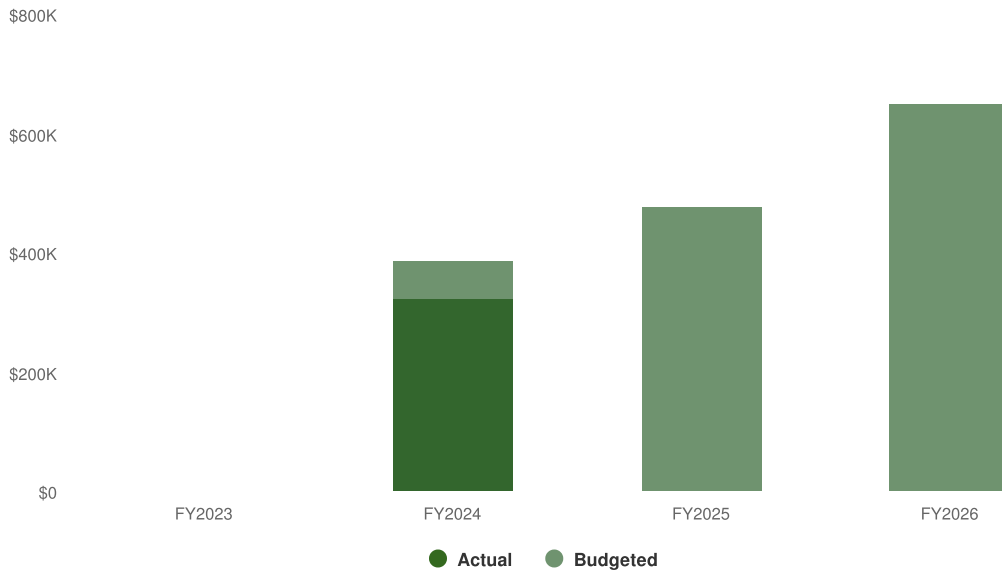
The Communications and Marketing Department is committed to promoting effective communication and collaboration between the City of Winder and its constituents.

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

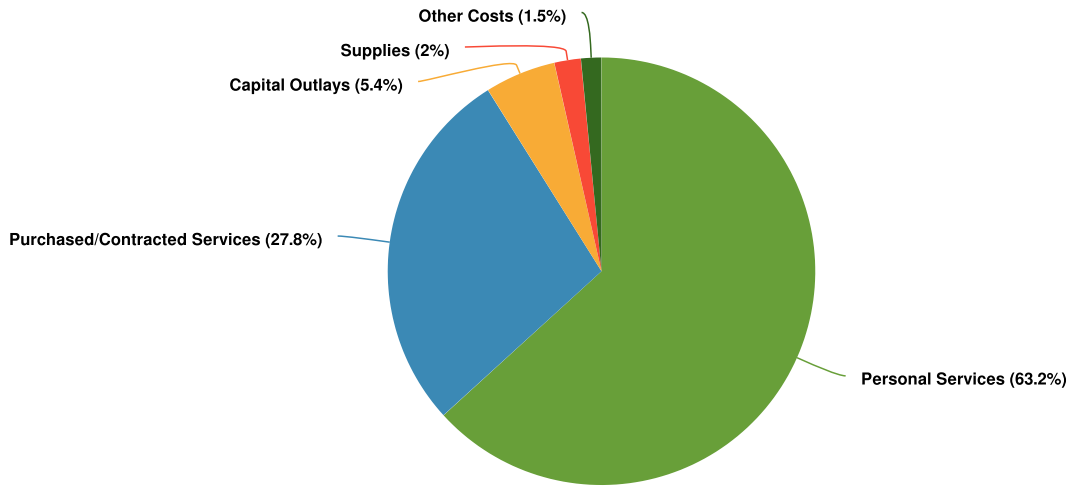
\$652,098 **\$174,680**
(36.59% vs. prior year)

Communications/Marketing Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|---------------|------------------|------------------|------------------|--|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| Salaries and Wages | | | | | |
| Communications | \$0 | \$129,849 | \$181,667 | \$256,618 | 41.3% |
| Total Salaries and Wages: | \$0 | \$129,849 | \$181,667 | \$256,618 | 41.3% |
| Benefits | | | | | |
| Communications | \$0 | \$62,963 | \$89,896 | \$155,831 | 73.3% |
| Total Benefits: | \$0 | \$62,963 | \$89,896 | \$155,831 | 73.3% |
| Total Personal Services: | \$0 | \$192,812 | \$271,563 | \$412,448 | 51.9% |
| Purchased/Contracted Services | | | | | |
| Purchased Professional Services | | | | | |
| Communications | \$0 | \$100,724 | \$110,750 | \$150,450 | 35.8% |
| Total Purchased Professional Services: | \$0 | \$100,724 | \$110,750 | \$150,450 | 35.8% |
| Property Services | | | | | |
| Communications | \$0 | \$605 | \$4,500 | \$2,500 | -44.4% |
| Total Property Services: | \$0 | \$605 | \$4,500 | \$2,500 | -44.4% |
| Other | | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|---------------|------------------|------------------|------------------|--|
| Communications | \$0 | \$12,554 | \$39,035 | \$28,630 | -26.7% |
| Total Other: | \$0 | \$12,554 | \$39,035 | \$28,630 | -26.7% |
| Total Purchased/Contracted Services: | \$0 | \$113,883 | \$154,285 | \$181,580 | 17.7% |
| Supplies | | | | | |
| Communications | \$0 | \$18,296 | \$19,570 | \$13,070 | -33.2% |
| Total Supplies: | \$0 | \$18,296 | \$19,570 | \$13,070 | -33.2% |
| Capital Outlays | | | | | |
| Machinery and Equipment | | | | | |
| Communications | \$0 | | \$25,000 | \$35,000 | 40% |
| Total Machinery and Equipment: | \$0 | | \$25,000 | \$35,000 | 40% |
| Total Capital Outlays: | \$0 | | \$25,000 | \$35,000 | 40% |
| Other Costs | | | | | |
| Payments to Other Agencies | | | | | |
| Communications | | | \$7,000 | \$10,000 | 42.9% |
| Total Payments to Other Agencies: | | | \$7,000 | \$10,000 | 42.9% |
| Total Other Costs: | | | \$7,000 | \$10,000 | 42.9% |
| Total Expense Objects: | \$0 | \$324,991 | \$477,418 | \$652,098 | 36.6% |

Goals and 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.

Performance Measures

| WORKLOAD PERFORMANCE MEASURE | FY23 | FY24 | FY25 (ACTUAL) | FY26 (FORECASTED) |
|--|--------|---------|---------------|-------------------|
| Number of newsletter editions published each year | 8 | 12 | 12 | 12 |
| Number of newsletters distributed | 8 | 12 | ** | ** |
| Number of press releases generated | 46 | 36 | 48 | 50 |
| Number of website updates | 147 | 236 | 242 | 300 |
| Number of list-serve notices | 13,606 | 17,000 | 17,000 | N/A - Revamped |
| Number of publications produced | 7 | 86 | 7 | N/A - Revamped |
| Average number of website visitors per day | 17,000 | 20,000 | 20,000 | N/A - Revamped |
| Number of Facebook posts | 230 | 180 | 321 | 300 |
| Number of Facebook followers | 11,121 | 13,000 | 17,000 | 18,000 |
| Number of sponsored campaigns completed on time | 3 | 5 | 5 | 5 |
| Number of sponsored campaigns completed with time adjustments | 7 | 3 | 3 | N/A - Revamped |
| Number of Instagram posts | 24 | 1279 | 250 | 225 |
| Number of Instagram followers | 2783 | 3128 | 4980 | 6000 |
| E-mail List-Serve audience | 9,176 | 10,078 | 13,780 | 15000 |
| Number of website hits | 7,269 | 47,000 | 8,500 | N/A - Revamped |
| Website unique visitors | 14,000 | 44,000 | 327,856 | 50000 |
| Website page views | 60,816 | 158,139 | 1,004,684 | 200000 |
| Website new visits | | 43,844 | 326,272 | 100000 |
| % of website new visits | 6% | 8% | 69.47% | 20.00% |
| Productivity Measures | | | | |
| Media inquiries responded to within 24 hrs | 24 | 24 | 25 | 25 |
| Generated media placements | 17 | 43 | 57 | 60 |
| Benchmarking Project | | | | |
| Population Average Number of Visits to City Website per 1,000 population * | 3.2 | 3.3 | 48.9 | 50 |

Engineering



Gerard Brewer
City Engineer

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:

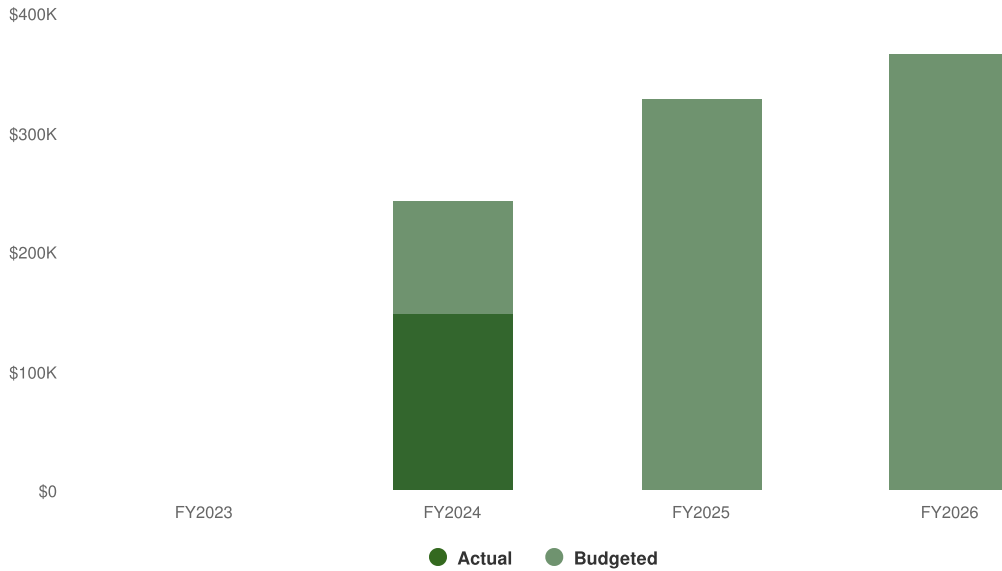
- providing representation of City interest with outside engineering and contractors on City projects,
- providing engineering interpretation of engineering proposals,
- providing engineering review of development proposals,
- resolving on-the-project conflicts and design issues with developers and contractors,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

\$365,734 **\$36,872**
 (11.21% vs. prior year)

Engineering Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|----------------------------------|---------------|-----------------|------------------|------------------|--|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| Salaries and Wages | | | | | |
| Engineering | \$0 | \$52,484 | \$80,389 | \$104,337 | 29.8% |
| Total Salaries and Wages: | \$0 | \$52,484 | \$80,389 | \$104,337 | 29.8% |
| Benefits | | | | | |
| Engineering | \$0 | \$25,689 | \$22,933 | \$38,958 | 69.9% |
| Total Benefits: | \$0 | \$25,689 | \$22,933 | \$38,958 | 69.9% |
| Total Personal Services: | \$0 | \$78,173 | \$103,322 | \$143,294 | 38.7% |
| Purchased/Contracted Services | | | | | |
| Purchased Professional Services | | | | | |
| Engineering | \$0 | \$53,187 | \$152,500 | \$161,500 | 5.9% |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|---------------|---------------|-----------------|-----------------|--|
| Total Purchased Professional Services: | \$0 | \$53,187 | \$152,500 | \$161,500 | 5.9% |
| Property Services | | | | | |
| Engineering | \$0 | \$8,006 | \$12,000 | \$12,500 | 4.2% |
| Total Property Services: | \$0 | \$8,006 | \$12,000 | \$12,500 | 4.2% |
| Other | | | | | |
| Engineering | \$0 | \$4,575 | \$35,200 | \$29,500 | -16.2% |
| Total Other: | \$0 | \$4,575 | \$35,200 | \$29,500 | -16.2% |
| Total Purchased/Contracted Services: | \$0 | \$65,767 | \$199,700 | \$203,500 | 1.9% |
| Supplies | | | | | |
| Engineering | \$0 | \$4,664 | \$25,840 | \$18,940 | -26.7% |
| Total Supplies: | \$0 | \$4,664 | \$25,840 | \$18,940 | -26.7% |
| Total Expense Objects: | \$0 | \$148,604 | \$328,862 | \$365,734 | 11.2% |

Goals and Objectives

1. Provide safe and efficient transportation systems to the citizens of Winder to include streets, culverts, turning lanes, bridge 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!

Performance Measures

| WORKLOAD PERFORMANCE MEASURE | FY22 | FY23 | FY24 | FY25 (ACTUAL) | FY26 (FORECASTED) |
|--|------|------|------|---------------|-------------------|
| Number of plan reviews | ** | 15 | 45 | 50 | 450 |
| Number of projects managed | ** | 3 | 9 | 10 | 17 |
| Number of LIA inspections | ** | ** | 50* | 900 | 500*** |
| Number of civil site inspections | ** | ** | ** | 50 | 450 |
| Number of training events/certifications | ** | 4 | 5 | 6 | 7 |
| ** Denotes no data available | | | | | |

Probation (General Fund)



Jim Fullington
Police Chief

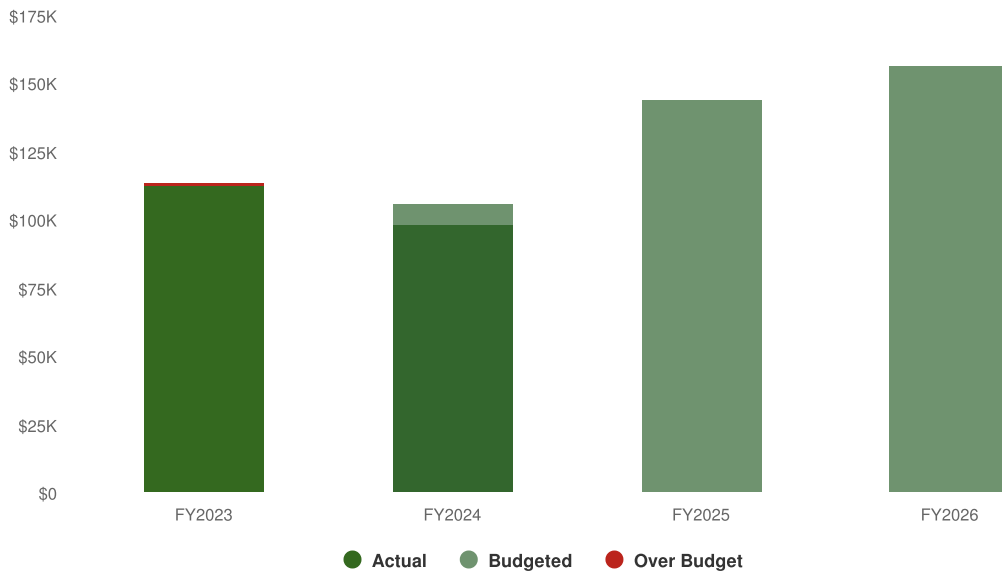
Statement of Purpose

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

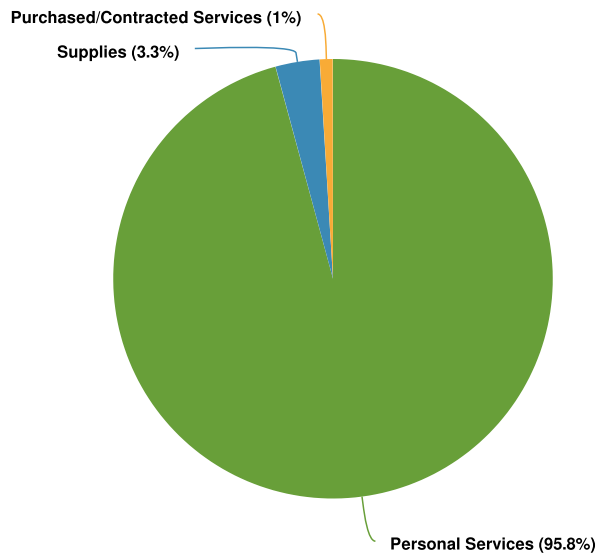
\$156,700 **\$12,576**
(8.73% vs. prior year)

Probation Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|------------------|-----------------|------------------|------------------|--|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| Salaries and Wages | | | | | |
| Probation | \$64,175 | \$53,609 | \$74,667 | \$81,844 | 9.6% |
| Total Salaries and Wages: | \$64,175 | \$53,609 | \$74,667 | \$81,844 | 9.6% |
| Benefits | | | | | |
| Probation | \$48,645 | \$43,926 | \$65,897 | \$68,256 | 3.6% |
| Total Benefits: | \$48,645 | \$43,926 | \$65,897 | \$68,256 | 3.6% |
| Total Personal Services: | \$112,820 | \$97,535 | \$140,564 | \$150,100 | 6.8% |
| Purchased/Contracted Services | | | | | |
| Purchased Professional Services | | | | | |
| Probation | \$579 | \$929 | \$1,000 | \$1,000 | 0% |
| Total Purchased Professional Services: | \$579 | \$929 | \$1,000 | \$1,000 | 0% |
| Other | | | | | |
| Probation | \$0 | \$0 | \$500 | \$500 | 0% |
| Total Other: | \$0 | \$0 | \$500 | \$500 | 0% |
| Total Purchased/Contracted Services: | \$579 | \$929 | \$1,500 | \$1,500 | 0% |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|-------------------------------|------------------|-----------------|------------------|------------------|--|
| Supplies | | | | | |
| Probation | \$369 | \$84 | \$2,060 | \$5,100 | 147.6% |
| Total Supplies: | \$369 | \$84 | \$2,060 | \$5,100 | 147.6% |
| Total Expense Objects: | \$113,768 | \$98,548 | \$144,124 | \$156,700 | 8.7% |

Goals and 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 i

Performance Measures

| WORKLOAD PERFORMANCE MEASURE | FY22 | FY23 | FY24 | FY25 (ACTUAL) | FY26 (FORECASTED) |
|------------------------------|-----------|-----------|----------|---------------|-------------------|
| Open Cases at Year-End | 127 | 126 | 147 | 158 | 175 |
| New Open Cases | 124 | 181 | 224 | 244 | 200 |
| Cases Closed | 129 | 91 | 146 | 253 | 225 |
| Active Cases | 122 | 210 | 225 | 158 | 200 |
| Total Money Collected | \$123,325 | \$133,882 | \$94,062 | \$201,647 | \$150,000 |

Police (General Fund)



Jim Fullington
Police Chief

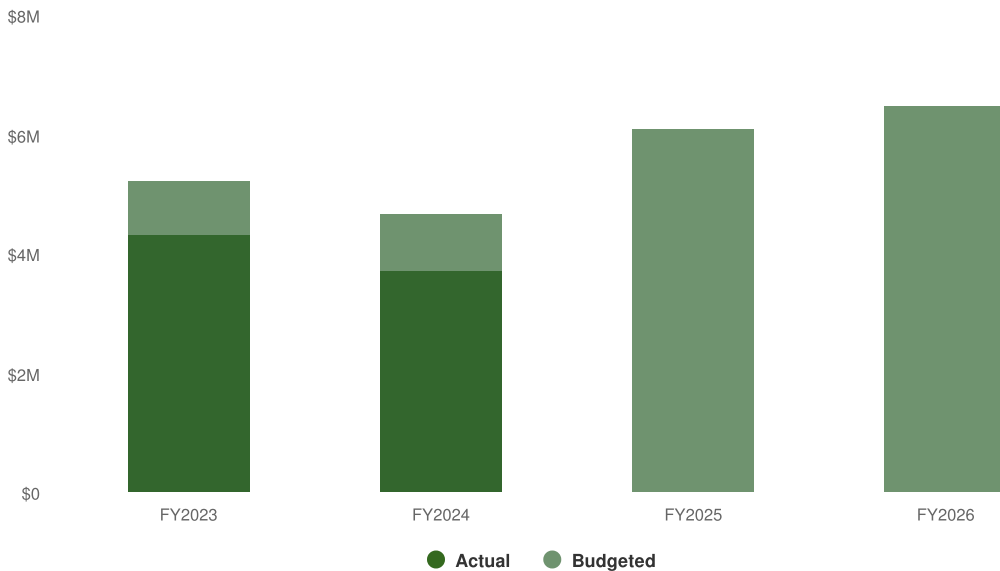
Statement of Purpose

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

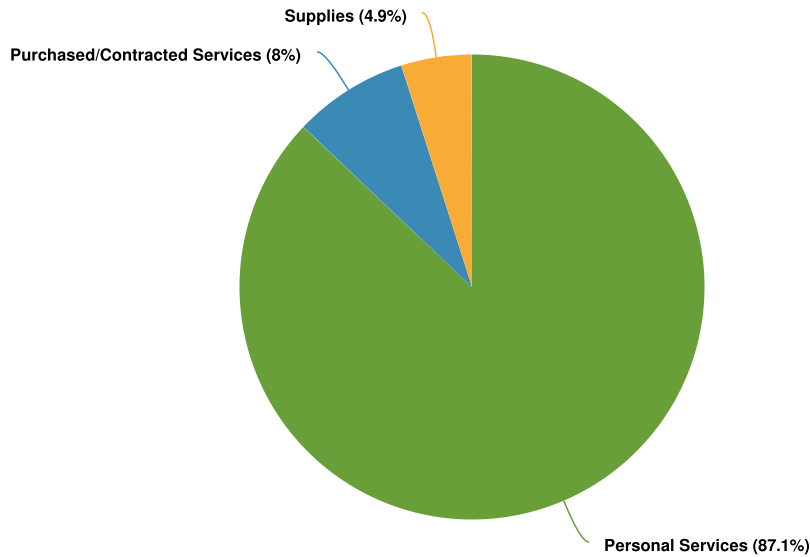
\$6,480,891 **\$357,641**
(5.84% vs. prior year)

Police Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|--------------------|--------------------|--------------------|--------------------|--|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| Salaries and Wages | | | | | |
| Police | \$2,589,148 | \$2,101,229 | \$3,463,969 | \$3,545,073 | 2.3% |
| Total Salaries and Wages: | \$2,589,148 | \$2,101,229 | \$3,463,969 | \$3,545,073 | 2.3% |
| Benefits | | | | | |
| Police | \$1,049,692 | \$931,705 | \$1,841,011 | \$2,099,247 | 14% |
| Total Benefits: | \$1,049,692 | \$931,705 | \$1,841,011 | \$2,099,247 | 14% |
| Total Personal Services: | \$3,638,840 | \$3,032,934 | \$5,304,980 | \$5,644,321 | 6.4% |
| Purchased/Contracted Services | | | | | |
| Purchased Professional Services | | | | | |
| Police | \$264,095 | \$198,576 | \$254,990 | \$282,210 | 10.7% |
| Total Purchased Professional Services: | \$264,095 | \$198,576 | \$254,990 | \$282,210 | 10.7% |
| Property Services | | | | | |
| Police | \$110,691 | \$209,611 | \$169,720 | \$122,560 | -27.8% |
| Total Property Services: | \$110,691 | \$209,611 | \$169,720 | \$122,560 | -27.8% |
| Other | | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|--------------------|--------------------|--------------------|--------------------|--|
| Police | \$91,697 | \$52,754 | \$120,260 | \$113,300 | -5.8% |
| Total Other: | \$91,697 | \$52,754 | \$120,260 | \$113,300 | -5.8% |
| Total Purchased/Contracted Services: | \$466,482 | \$460,942 | \$544,970 | \$518,070 | -4.9% |
| Supplies | | | | | |
| Police | \$220,888 | \$225,509 | \$273,300 | \$318,500 | 16.5% |
| Total Supplies: | \$220,888 | \$225,509 | \$273,300 | \$318,500 | 16.5% |
| Other Costs | | | | | |
| Payments to Other Agencies | | | | | |
| Police | \$241 | \$0 | \$0 | \$0 | 0% |
| Total Payments to Other Agencies: | \$241 | \$0 | \$0 | \$0 | 0% |
| Total Other Costs: | \$241 | \$0 | \$0 | \$0 | 0% |
| Total Expense Objects: | \$4,326,451 | \$3,719,385 | \$6,123,250 | \$6,480,891 | 5.8% |

Goals and Objectives

1. 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
2. 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
3. Build and maintain positive community relations with 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
4. Commit to retraining 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.

Performance Measures

| WORKLOAD PERFORMANCE MEASURE | FY22 | FY23 | FY24 | FY25 (ACTUAL) | FY26 (FORECASTED) |
|---|-------|-------|-------|------------------|----------------------|
| Number of sworn positions | 45 | 45 | 45 | 45 | 45 |
| Number of calls for service | 17564 | 16135 | 14455 | 12,358 | 16500 |
| Annual Training hours | 7994 | 8438 | 6793 | 4,254 | 8000 |
| Citizen complaints against officers | 2 | 3 | 5 | 4 | 4 |
| Yearly in-service training opportunities conducted | 1 | 1 | 1 | 1 | 1 |
| Annual firearms training opportunities conducted | 1 | 1 | 1 | 1 | 2 |
| | | | | | |
| REPORTING | | | | | |
| Open records requests completed | 1800 | 1824 | 1834 | 1440 | 1800 |
| Report requests fulfilled (DA,Prosecutor) | 219 | 205 | 223 | 208 | 250 |
| GCIC criminal histories run | 1645 | 1304 | 1688 | 2246 | 1650 |
| Expungements processed | 0 | 0 | 0 | 0 | 0 |
| | | | | | |
| SERVICE | | | | | |
| Cases assigned | 367 | 239 | 326 | 273 | 350 |
| Calls for service | 17564 | 16135 | 14455 | 12358 | 16500 |
| Traffic accidents | 618 | 630 | 638 | 638 | 620 |
| Traffic related injuries | 211 | 185 | 154 | 243 | 190 |
| Traffic citations | 1869 | 2771 | 3897 | 4198 | 3000 |
| Criminal cases closed | 334 | 306 | 282 | 258 | 330 |
| Traffic fatalities | 3 | 2 | 1 | 0 | 0 |
| | | | | | |
| PRODUCTIVY MEASURES | | | | | |
| Maintain Georgia Certification Standards (onsite) | Yes | Yes | Yes | Yes | Yes |
| Total clearance of assigned cases | 334 | 306 | 282 | 258 | 330 |
| Percent of cases cleared by arrest | 40% | 29% | 35% | 47% | 40% |
| Percent of cases unfounded | 0.25% | 0.00% | 0.00% | 0 | 0 |
| Percent of open records requests fulfilled within 3 business days | 100% | 100% | 100% | 100% | 100% |
| Percent of officers with Associates degree or higher | 20% | 21% | 30% | 13% | 20% |
| Percent of officers with Bachelors degree or higher | 24% | 20% | 13% | 16% | 20% |
| Percent of officers with Masters degree or higher | 6% | 6% | 3% | 4% | 4% |
| GCIC audit passed (every 3 years) | N/A | N/A | Yes | Yes | Yes |

Fire (General Fund)



Matt Whiting
Fire Chief

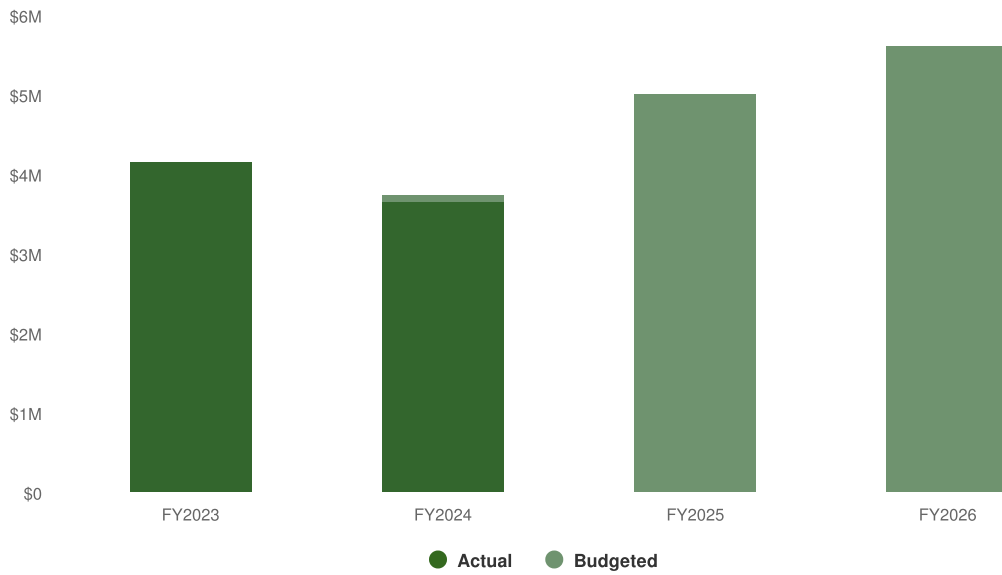
Statement of Purpose

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

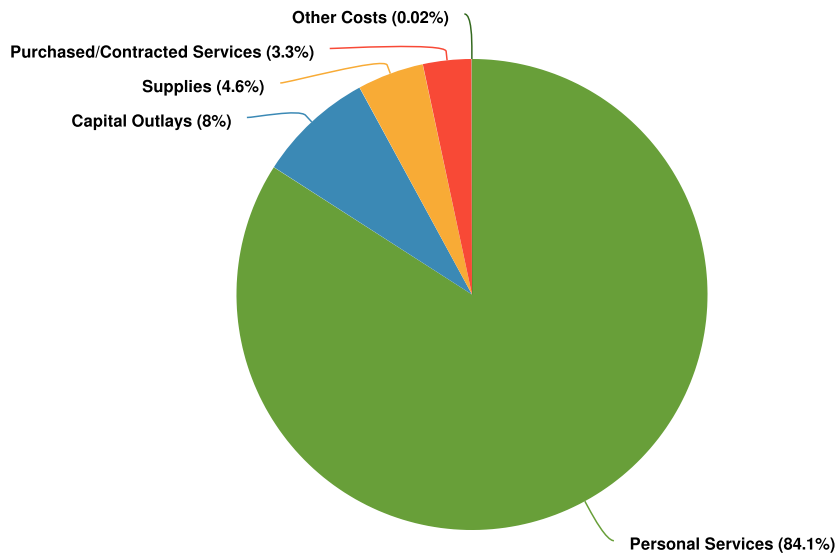
\$5,632,019 **\$606,078**
(12.06% vs. prior year)

Fire Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|--------------------|--------------------|--------------------|--------------------|--|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| Salaries and Wages | | | | | |
| Fire | \$2,526,399 | \$2,100,311 | \$2,782,987 | \$2,890,928 | 3.9% |
| Total Salaries and Wages: | \$2,526,399 | \$2,100,311 | \$2,782,987 | \$2,890,928 | 3.9% |
| Benefits | | | | | |
| Fire | \$1,269,395 | \$1,142,365 | \$1,791,734 | \$1,845,222 | 3% |
| Total Benefits: | \$1,269,395 | \$1,142,365 | \$1,791,734 | \$1,845,222 | 3% |
| Total Personal Services: | \$3,795,794 | \$3,242,676 | \$4,574,721 | \$4,736,149 | 3.5% |
| Purchased/Contracted Services | | | | | |
| Purchased Professional Services | | | | | |
| Fire | \$25,779 | \$35,895 | \$32,000 | \$32,000 | 0% |
| Total Purchased Professional Services: | \$25,779 | \$35,895 | \$32,000 | \$32,000 | 0% |
| Property Services | | | | | |
| Fire | \$83,829 | \$70,354 | \$63,500 | \$66,000 | 3.9% |
| Total Property Services: | \$83,829 | \$70,354 | \$63,500 | \$66,000 | 3.9% |
| Other | | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|--------------------|--------------------|--------------------|--------------------|--|
| Fire | \$59,488 | \$75,915 | \$93,620 | \$89,970 | -3.9% |
| Total Other: | \$59,488 | \$75,915 | \$93,620 | \$89,970 | -3.9% |
| Total Purchased/Contracted Services: | \$169,095 | \$182,163 | \$189,120 | \$187,970 | -0.6% |
| Supplies | | | | | |
| Fire | \$208,008 | \$236,588 | \$239,100 | \$256,900 | 7.4% |
| Total Supplies: | \$208,008 | \$236,588 | \$239,100 | \$256,900 | 7.4% |
| Capital Outlays | | | | | |
| Machinery and Equipment | | | | | |
| Fire | | \$0 | \$22,000 | \$450,000 | 1,945.5% |
| Total Machinery and Equipment: | | \$0 | \$22,000 | \$450,000 | 1,945.5% |
| Total Capital Outlays: | | \$0 | \$22,000 | \$450,000 | 1,945.5% |
| Other Costs | | | | | |
| Payments to Other Agencies | | | | | |
| Fire | \$815 | \$0 | \$1,000 | \$1,000 | 0% |
| Total Payments to Other Agencies: | \$815 | \$0 | \$1,000 | \$1,000 | 0% |
| Total Other Costs: | \$815 | \$0 | \$1,000 | \$1,000 | 0% |
| Debt Service | | | | | |
| Principal | | | | | |
| Fire | \$0 | | \$0 | \$0 | 0% |
| Total Principal: | \$0 | | \$0 | \$0 | 0% |
| Total Debt Service: | \$0 | | \$0 | \$0 | 0% |
| Total Expense Objects: | \$4,173,713 | \$3,661,427 | \$5,025,941 | \$5,632,019 | 12.1% |

Goals and 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. Purchase equipment for the new Ladder Truck
 - a. To provide equipment required by ISO on the new ladder truck
 - b. To provided new equipment to replaced the out dated equipment
3. Begin replacement schedule for Bunker Gear for each firefighter.
 - a. To replace bunker gear that is at end of life date
 - b. To meet the Firefighters Cancer Preventive Policy

Performance Measures

| | FY22 | FY23 | FY24 | FY25 (ACTUAL) | FY26 (FORECASTED) |
|--|-----------|--------|--------|------------------|----------------------|
| Number of structure fires | 25 | 32 | 21 | 21 | |
| Number of vehicle fires | 11 | 12 | 10 | 10 | 15 |
| Number of other fires | 7 | 15 | 13 | 13 | 15 |
| Number of resure calls - emergency medical treatment | 1773 | 1662 | 1410 | 1410 | 1500 |
| Number of rescue calls - all others | 250 | 319 | 192 | 192 | |
| Number of hazardous condintions calls | 78 | 73 | 45 | 45 | 50 |
| Number of service calls | 105 | 120 | 83 | 83 | 95 |
| Number of good intent calls | N/A | N/A | N/A | N/A | N/A |
| Number of special incident calls | N/A | N/A | N/A | N/A | N/A |
| Number of unknown incident calls | N/A | N/A | N/A | N/A | N/A |
| Number of false calls - malicious | N/A | N/A | N/A | N/A | N/A |
| Number of false calls - others | 51 | 77 | 52 | 52 | 50 |
| Total number of false calls | 51 | 77 | 52 | 52 | 50 |
| Number of car seats fit-checked by firefighters | N/A | N/A | N/A | N/A | N/A |
| Number of field inspections | 965 | 1000 | 703 | 703 | 1000 |
| Average training hours per firefighter | 282 | 285 | 215 | 215 | 220 |
| Total training hours received | 10436 | 10500 | 7875 | 7875 | 8000 |
| Training hours received in-house per firefighter | 160 | 160 | 160 | 160 | 160 |
| Total call volume | 2487 | 2540 | 2000 | 2000 | 3000 |
| | | | | | |
| | | | | | |
| Average response time | 5:04 | 5:15 | 4:57 | 4:57 | 5:00 |
| ISO rating | 2 | 2 | 2 | 2 | 2 |
| Bitmap Bitmap | | | | | |
| | | | | | |
| | | | | | |
| EMS: Total fire/EMS personnell and operations | 1995 | 1916 | 1718 | 1718 | 1800 |
| Expenditure: Total fire/EMS personnel and operations | 44 | 44 | 44 | 44 | 45 |
| Residential 1-2 family structures: Percentage confined to object or room of origin | 89% | 7% | 10% | 10% | 10% |
| Fire incidents - Structure | 28 | | | | 40 |
| Fire incidents -Vehicle | 12 | | | | 15 |
| Fire incidents -Brush | 34 | | | | 40 |
| Fire incidents - residential: Total 1-2 family, multi family, and other | ** | 13 | 16 | 16 | 20 |
| Hours paid, sworn fire/EMS, including OT | 104416 | 107296 | 107296 | 107296 | 107296 |
| Percentage of cardiac patiens w/pulsatile rythms upon delivery to a hospital | N/A | 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% | 28% |
| Emergency fire response time: % with a total time of 6 minutes, 20 seconds and under: From turnout to arrival on scene | 71% | 77% | 77% | 77% | 80% |
| Residential population: Fire suppression | 18944 | 18944 | 19838 | 19838 | 19838 |
| Residential population of area served: EMS | 18944 | 18944 | 19838 | 19838 | 19838 |

Public Works (General Fund)



Clint Cannon
Public Works Director

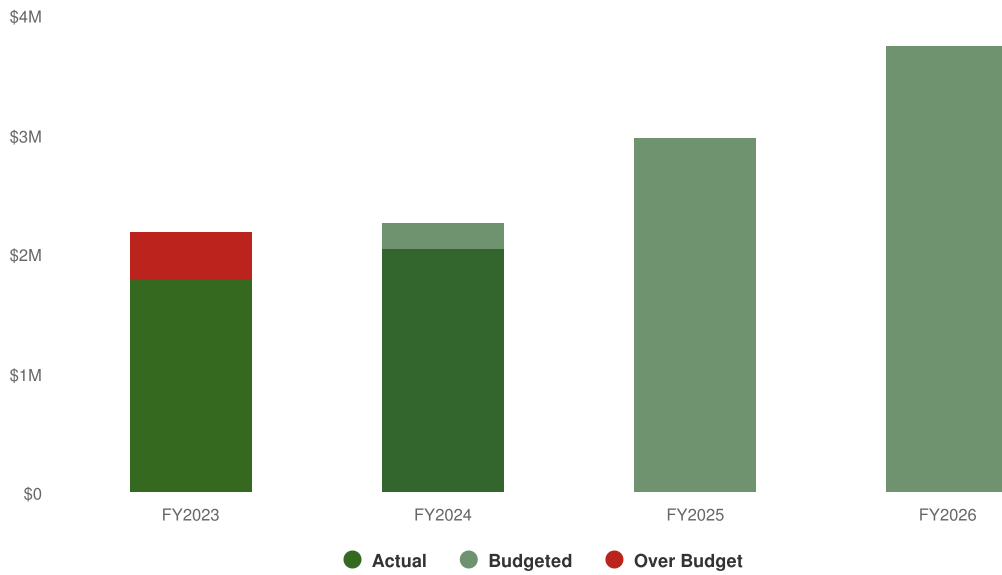
Public Works

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

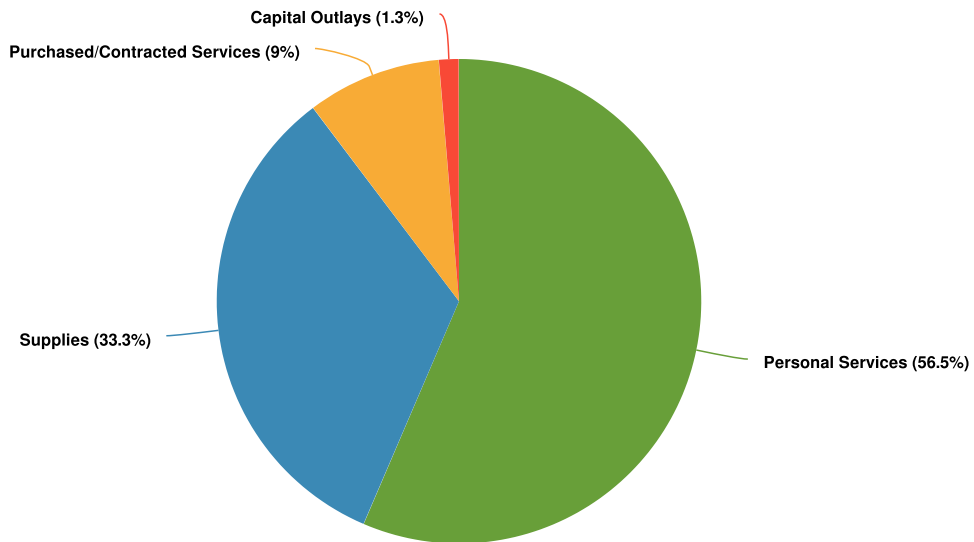
\$3,749,332 **\$762,990**
(25.55% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|--------------------|------------------|--------------------|--------------------|--|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| Salaries and Wages | | | | | |
| Public Works | \$29,077 | \$615,848 | \$1,164,502 | \$1,311,306 | 12.6% |
| Total Salaries and Wages: | \$29,077 | \$615,848 | \$1,164,502 | \$1,311,306 | 12.6% |
| Benefits | | | | | |
| Public Works | \$47,511 | \$238,457 | \$483,140 | \$805,326 | 66.7% |
| Total Benefits: | \$47,511 | \$238,457 | \$483,140 | \$805,326 | 66.7% |
| Total Personal Services: | \$76,588 | \$854,305 | \$1,647,642 | \$2,116,632 | 28.5% |
| Purchased/Contracted Services | | | | | |
| Purchased Professional Services | | | | | |
| Public Works | \$1,065,007 | \$230,970 | \$167,000 | \$82,000 | -50.9% |
| Total Purchased Professional Services: | \$1,065,007 | \$230,970 | \$167,000 | \$82,000 | -50.9% |
| Property Services | | | | | |
| Public Works | \$334,461 | \$151,026 | \$147,000 | \$210,200 | 43% |
| Total Property Services: | \$334,461 | \$151,026 | \$147,000 | \$210,200 | 43% |
| Other | | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|--------------------|--------------------|--------------------|--------------------|--|
| Public Works | \$16,767 | \$28,386 | \$39,500 | \$43,500 | 10.1% |
| Total Other: | \$16,767 | \$28,386 | \$39,500 | \$43,500 | 10.1% |
| Total Purchased/Contracted Services: | \$1,416,235 | \$410,382 | \$353,500 | \$335,700 | -5% |
| Supplies | | | | | |
| Public Works | \$698,578 | \$789,187 | \$900,200 | \$1,247,000 | 38.5% |
| Total Supplies: | \$698,578 | \$789,187 | \$900,200 | \$1,247,000 | 38.5% |
| Capital Outlays | | | | | |
| Machinery and Equipment | | | | | |
| Public Works | | \$36 | \$85,000 | \$50,000 | -41.2% |
| Total Machinery and Equipment: | | \$36 | \$85,000 | \$50,000 | -41.2% |
| Total Capital Outlays: | \$0 | \$36 | \$85,000 | \$50,000 | -41.2% |
| Total Expense Objects: | \$2,191,401 | \$2,053,910 | \$2,986,342 | \$3,749,332 | 25.5% |

Goals and 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

Performance Measures

| WORKLOAD PERFORMANCE MEASURE | FY22 | FY23 | FY24 | FY25 | FY26 |
|---|------|------|------|----------|--------------|
| | | | | (ACTUAL) | (FORECASTED) |
| Number of buildings maintained | * | 30 | ** | 37 | 37 |
| Number of parks maintained | * | 8 | ** | 11 | 11 |
| Number of street miles maintained | * | 315 | ** | 95 | 95 |
| Number of work orders completed | * | 5631 | ** | 10079 | 10500 |
| Number of times parks are mowed during the growing season | * | 43 | ** | 49 | 49 |
| Number of work orders completed on playground equipment | * | 33 | ** | 12 | 12 |
| Number of work orders completed on City buildings | * | 594 | ** | 1071 | 1121 |
| Hours of litter pick-up services provided | * | * | ** | 728 | 800 |
| Number of streetlights maintained | * | 110 | ** | 110 | 110 |
| Street repair work orders completed | * | 486 | ** | 82 | 125 |
| Pothole repair work orders completed | * | 486 | ** | 189 | 300 |
| Number of damaged or missing street signs replaced | * | 37 | ** | 115 | 125 |
| Number of special events requiring special detail services | * | 13 | ** | 15 | 15 |
| Tons of leaves collected during street sweeping | * | 114 | ** | 435 | 450 |
| Total tons of glass recycled | N/A | N/A | ** | N/A | N/A |
| Burials at Cemetery | * | 25 | ** | 15 | 15 |
| Signalized intersections maintained | * | 0 | ** | N/A | N/A |
| Number of intersections upgraded | * | 0 | ** | N/A | N/A |
| Linear feet of sidewalks repaired or replaced | * | | ** | 45 | 100 |
| Productivity Measures | | | | | |
| Percentage of work orders completed in 30 days | * | 80% | ** | 95 | 95 |
| Work orders completed per FTE | * | | ** | 529 | 550 |
| Percent of potholes repaired within 30 days of receipt | * | 100% | ** | 100 | 100 |
| Percent of damaged or missing low-priority signs corrected within 10 workdays | | | ** | 100 | 100 |
| Average number of days to complete sidewalk work order | * | 10 | ** | 8 | 7 |
| Average number of days to complete pothole work order | * | 1 | ** | 1 | 1 |
| Average number of days to complete curb and gutter work order | * | 10 | ** | 1 | 1 |
| Average number of days to complete ROW, mowing, limb work order | * | 10 | ** | 7 | 7 |
| Average number of days to complete sink hole work order | * | N/A | ** | 1 | 1 |
| Average number of days to complete sign replacement/upgrade work order | * | 10 | ** | 10 | 10 |
| Average number of days to complete signal light maintenance work order | * | N/A | ** | N/A | N/A |
| Average number of days to complete striping work order | * | N/A | ** | N/A | N/A |
| Average number of days to complete facilities work order | * | 5 | ** | 2 | 2 |
| Number of vehicles maintained | * | 23 | ** | 26 | 26 |
| Number of vehicle-related accidents | * | N/A | ** | 2 | 0 |

Planning & Development (General Fund)



Beth Reynolds
Director of Planning & Development

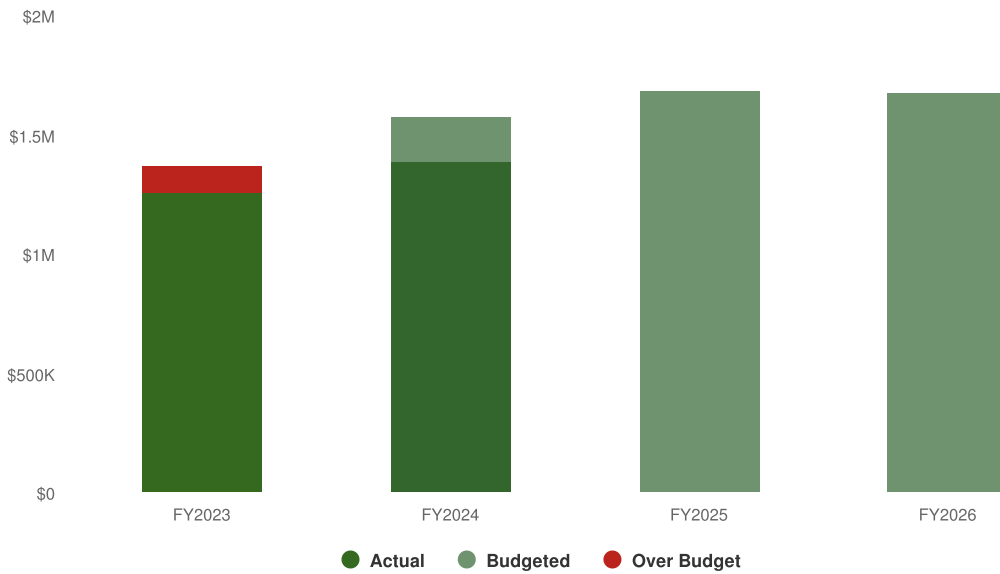
Statement of Purpose

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

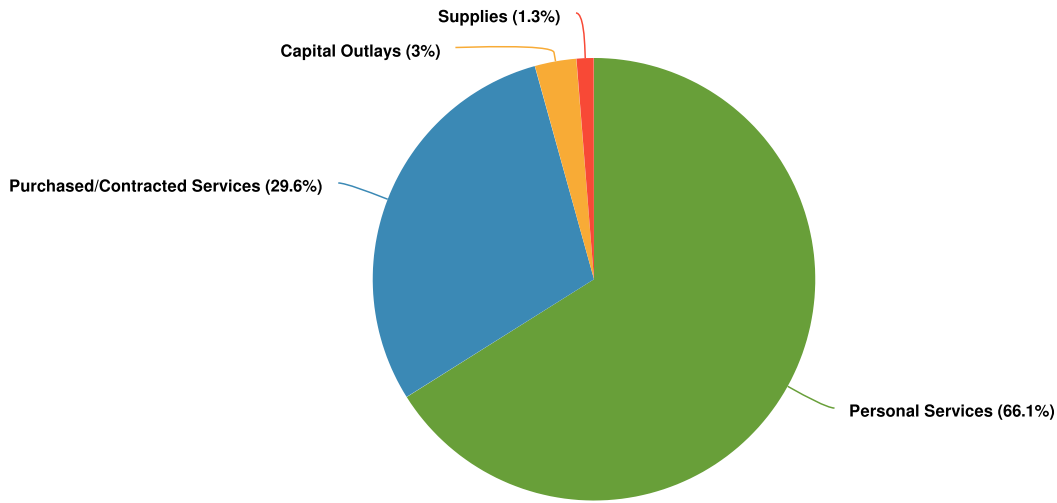
\$1,677,518 **-\$6,218**
(-0.37% vs. prior year)

Planning & Development Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|------------------|------------------|--------------------|--------------------|--|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| Salaries and Wages | | | | | |
| Planning, Licensing, Permitting | \$283,738 | \$302,777 | \$678,622 | \$737,485 | 8.7% |
| Total Salaries and Wages: | \$283,738 | \$302,777 | \$678,622 | \$737,485 | 8.7% |
| Benefits | | | | | |
| Planning, Licensing, Permitting | \$115,613 | \$132,064 | \$354,149 | \$370,918 | 4.7% |
| Total Benefits: | \$115,613 | \$132,064 | \$354,149 | \$370,918 | 4.7% |
| Total Personal Services: | \$399,351 | \$434,842 | \$1,032,771 | \$1,108,403 | 7.3% |
| Purchased/Contracted Services | | | | | |
| Purchased Professional Services | | | | | |
| Planning, Licensing, Permitting | \$943,129 | \$932,346 | \$593,500 | \$448,500 | -24.4% |
| Total Purchased Professional Services: | \$943,129 | \$932,346 | \$593,500 | \$448,500 | -24.4% |
| Property Services | | | | | |
| Planning, Licensing, Permitting | \$503 | \$4,342 | \$0 | \$5,000 | N/A |
| Total Property Services: | \$503 | \$4,342 | \$0 | \$5,000 | N/A |
| Other | | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|--------------------|--------------------|--------------------|--------------------|--|
| Planning, Licensing, Permitting | \$13,731 | \$10,802 | \$38,400 | \$43,500 | 13.3% |
| Total Other: | \$13,731 | \$10,802 | \$38,400 | \$43,500 | 13.3% |
| Total Purchased/Contracted Services: | \$957,364 | \$947,489 | \$631,900 | \$497,000 | -21.3% |
| Supplies | | | | | |
| Planning, Licensing, Permitting | \$11,252 | \$8,761 | \$19,065 | \$21,115 | 10.8% |
| Total Supplies: | \$11,252 | \$8,761 | \$19,065 | \$21,115 | 10.8% |
| Capital Outlays | | | | | |
| Machinery and Equipment | | | | | |
| Planning, Licensing, Permitting | | | \$0 | \$51,000 | N/A |
| Total Machinery and Equipment: | | | \$0 | \$51,000 | N/A |
| Total Capital Outlays: | | | \$0 | \$51,000 | N/A |
| Total Expense Objects: | \$1,367,967 | \$1,391,091 | \$1,683,736 | \$1,677,518 | -0.4% |

Goals and Objectives

- 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.
- 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.

Performance Measures

| WORKLOAD PERFORMANCE MEASURE | FY22 | FY23 | FY24 | FY25 (ACTUAL) | FY26 (FORECASTED) |
|------------------------------|-------|-------|-------|---------------|-------------------|
| Permits Issued | 663 | 402 | 249 | 899 | 1000 |
| Inspections Completed | 3,032 | 3,231 | 1,643 | 7,507 | 7500 |

Code Enforcement (General Fund)



Beth Reynolds
Director of Planning & Development

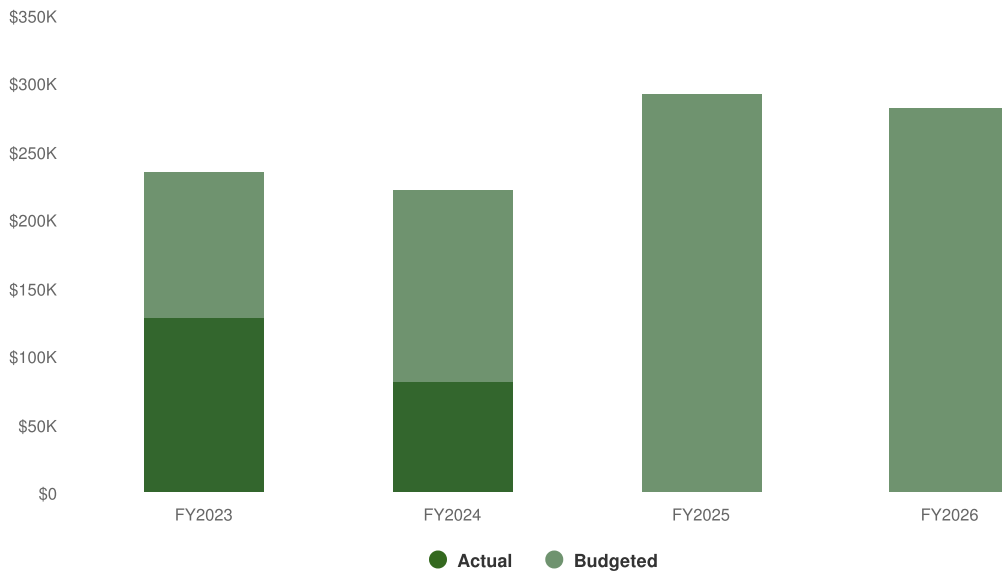
Statement of Purpose

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

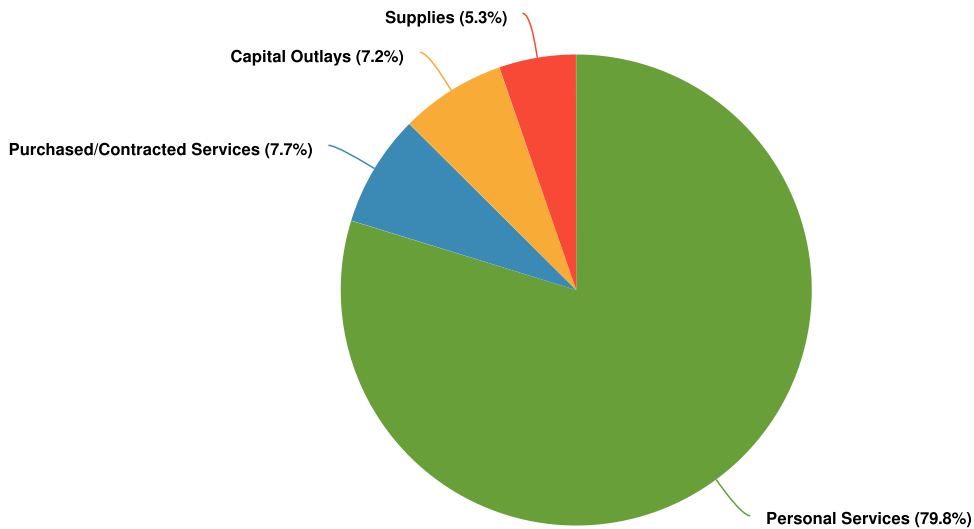
\$283,028 **-\$9,367**
(-3.20% vs. prior year)

Code Enforcement Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|------------------|-----------------|------------------|------------------|--|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| Salaries and Wages | | | | | |
| Code Enforcement | \$83,667 | \$53,753 | \$155,657 | \$138,509 | -11% |
| Total Salaries and Wages: | \$83,667 | \$53,753 | \$155,657 | \$138,509 | -11% |
| Benefits | | | | | |
| Code Enforcement | \$26,029 | \$16,758 | \$99,983 | \$87,264 | -12.7% |
| Total Benefits: | \$26,029 | \$16,758 | \$99,983 | \$87,264 | -12.7% |
| Total Personal Services: | \$109,695 | \$70,511 | \$255,640 | \$225,773 | -11.7% |
| Purchased/Contracted Services | | | | | |
| Purchased Professional Services | | | | | |
| Code Enforcement | \$1,453 | \$2,008 | \$0 | \$0 | 0% |
| Total Purchased Professional Services: | \$1,453 | \$2,008 | \$0 | \$0 | 0% |
| Property Services | | | | | |
| Code Enforcement | \$7,471 | \$0 | \$8,000 | \$8,000 | 0% |
| Total Property Services: | \$7,471 | \$0 | \$8,000 | \$8,000 | 0% |
| Other | | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|------------------|-----------------|------------------|------------------|--|
| Code Enforcement | \$4,941 | \$4,883 | \$13,800 | \$13,800 | 0% |
| Total Other: | \$4,941 | \$4,883 | \$13,800 | \$13,800 | 0% |
| Total Purchased/Contracted Services: | \$13,864 | \$6,891 | \$21,800 | \$21,800 | 0% |
| Supplies | | | | | |
| Code Enforcement | \$5,338 | \$3,491 | \$14,955 | \$14,955 | 0% |
| Total Supplies: | \$5,338 | \$3,491 | \$14,955 | \$14,955 | 0% |
| Capital Outlays | | | | | |
| Machinery and Equipment | | | | | |
| Code Enforcement | | \$128 | \$0 | \$20,500 | N/A |
| Total Machinery and Equipment: | | \$128 | \$0 | \$20,500 | N/A |
| Total Capital Outlays: | | \$128 | \$0 | \$20,500 | N/A |
| Total Expense Objects: | \$128,898 | \$81,021 | \$292,395 | \$283,028 | -3.2% |

Goals and Objectives

The Code Enforcement Division of the Development Services Department is dedicated to protecting the public health, safety, welfare, and investment in property through effective code compliance efforts.

- 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

Performance Objectives

| WORKLOAD PERFORMANCE MEASURE | FY22 | FY23 | FY24 | FY25 (ACTUAL) | FY26 (FORECASTED) |
|------------------------------|-------|-------|-------|---------------|-------------------|
| Violations Issued | 3,349 | 4,497 | 1,732 | 3,088 | 3,000 |
| Citations Issued | 26 | 20 | 8 | 30 | 24 |

Special Revenue Funds

These funds are used to account for the proceeds of specific revenue sources that are legally or donor restricted to expenditures for specific purposes.

- Rose Hill Cemetery Fund
- Police Confiscation Fund
- American Rescue Plan (ARP) Fund
- Festivals Fund
- Library Fund
- Community Development Block Grant (CDBG)
- Hotel/Motel Fund

Rose Hill Cemetery (Special Revenue Fund)



Beth Reynolds
Director of Planning & Development

Statement of Purpose

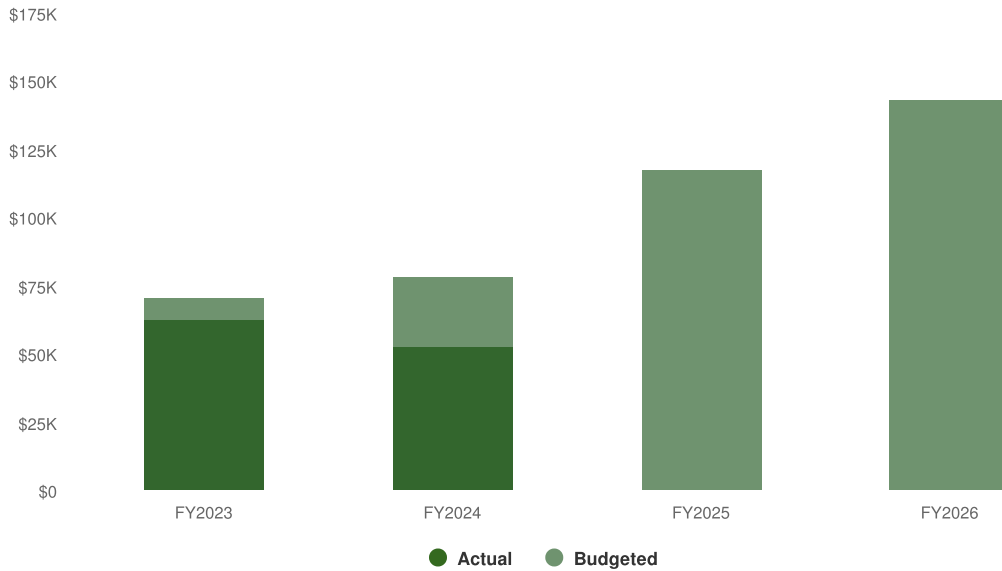
The Rose Hill Cemetery Fund accounts for activities connected with the receipt and disbursements of funds restricted for support of the city owned and operated Rose Hill City cemetery.

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

Expenditures Summary

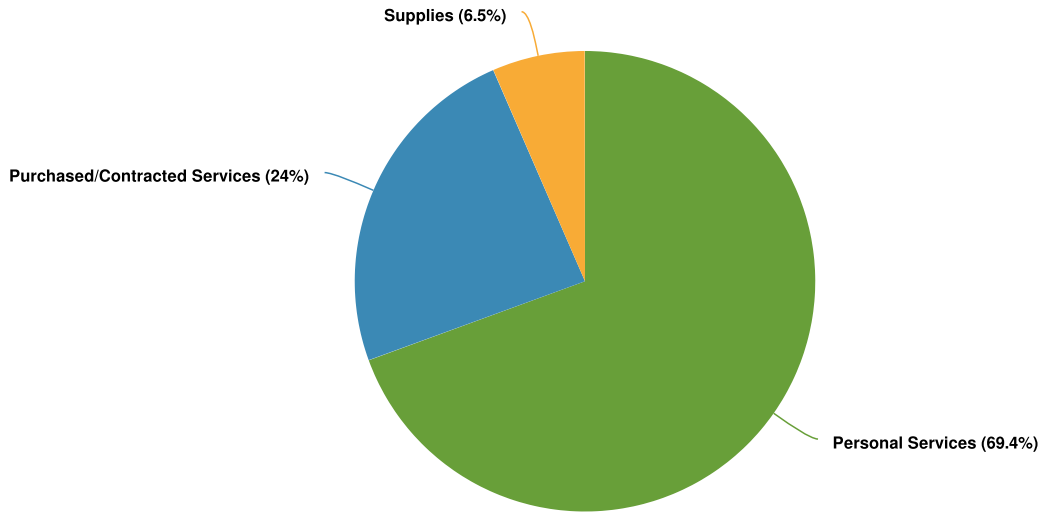
\$143,460 **\$25,595**
(21.72% vs. prior year)

Rose Hill Cemetery Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|-----------------|-----------------|-----------------|-----------------|--|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| Salaries and Wages | | | | | |
| Cemetery | | \$11,550 | \$39,520 | \$52,146 | 31.9% |
| Total Salaries and Wages: | | \$11,550 | \$39,520 | \$52,146 | 31.9% |
| Benefits | | | | | |
| Cemetery | \$0 | \$8,974 | \$37,595 | \$47,464 | 26.3% |
| Total Benefits: | \$0 | \$8,974 | \$37,595 | \$47,464 | 26.3% |
| Total Personal Services: | \$0 | \$20,524 | \$77,115 | \$99,610 | 29.2% |
| Purchased/Contracted Services | | | | | |
| Purchased Professional Services | | | | | |
| Cemetery | \$51,004 | \$1,695 | \$26,000 | \$26,000 | 0% |
| Total Purchased Professional Services: | \$51,004 | \$1,695 | \$26,000 | \$26,000 | 0% |
| Property Services | | | | | |
| Cemetery | \$5,000 | \$29,162 | \$7,000 | \$8,000 | 14.3% |
| Total Property Services: | \$5,000 | \$29,162 | \$7,000 | \$8,000 | 14.3% |
| Other | | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|--------------------------|--------------------------|----------------------------|----------------------------|---|
| Cemetery | \$125 | \$100 | \$500 | \$500 | 0% |
| Total Other: | \$125 | \$100 | \$500 | \$500 | 0% |
| Total Purchased/Contracted Services: | \$56,129 | \$30,957 | \$33,500 | \$34,500 | 3% |
| | | | | | |
| Supplies | | | | | |
| Cemetery | \$6,504 | \$1,536 | \$7,250 | \$9,350 | 29% |
| Total Supplies: | \$6,504 | \$1,536 | \$7,250 | \$9,350 | 29% |
| Total Expense Objects: | \$62,633 | \$53,016 | \$117,865 | \$143,460 | 21.7% |

Police Confiscation (Special Revenue Fund)



Jim Fullington
Police Chief

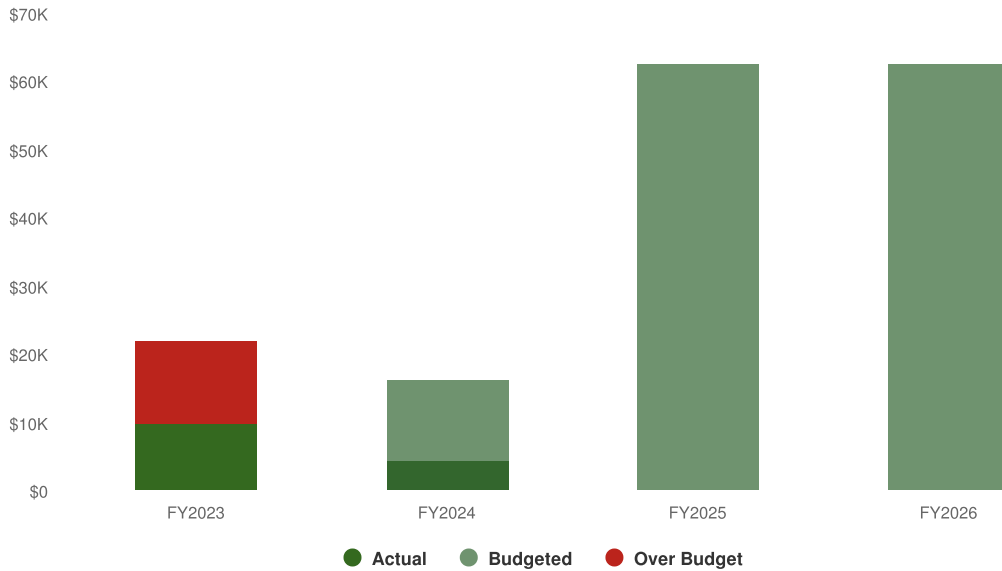
Statement of Purpose

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

Police Confiscation Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|--------------------------|----------------|----------------|-----------------|-----------------|--|
| Expense Objects | | | | | |
| Supplies | | | | | |
| State Confiscated Assets | \$8,761 | \$4,387 | \$0 | \$0 | 0% |
| Total Supplies: | \$8,761 | \$4,387 | \$0 | \$0 | 0% |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---------------------------------------|-----------------|----------------|-----------------|-----------------|--|
| Capital Outlays | | | | | |
| Machinery and Equipment | | | | | |
| State Confiscated Assets | \$13,350 | \$0 | \$62,837 | \$62,837 | 0% |
| Total Machinery and Equipment: | \$13,350 | \$0 | \$62,837 | \$62,837 | 0% |
| Total Capital Outlays: | \$13,350 | \$0 | \$62,837 | \$62,837 | 0% |
| Total Expense Objects: | \$22,111 | \$4,387 | \$62,837 | \$62,837 | 0% |

American Rescue Plan (ARP) (Special Revenue Fund)

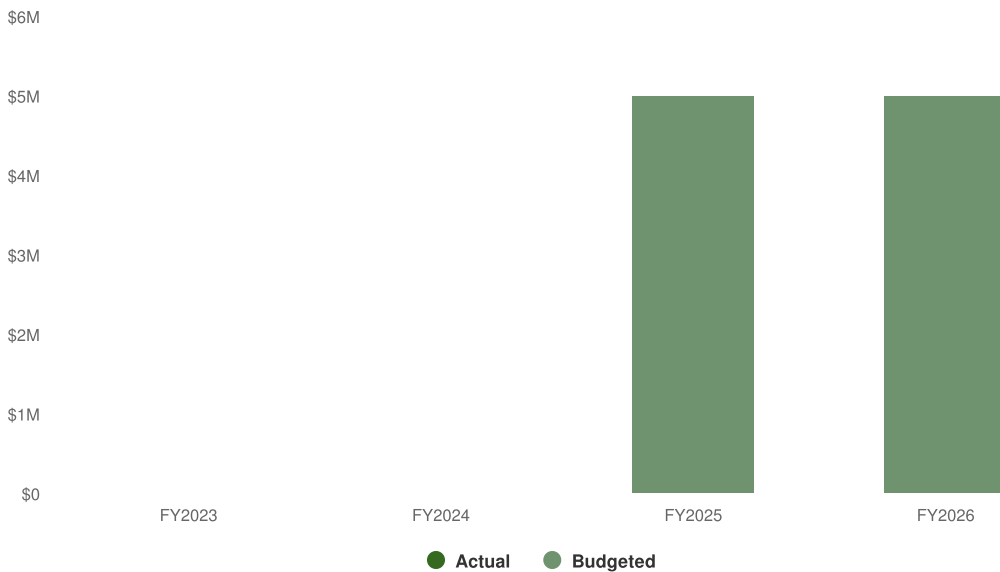
Statement of Purpose

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

American Rescue Plan (ARP) Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

| Name | FY2023 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|---------------|--------------------|--------------------|--|
| Expense Objects | | | | |
| Purchased/Contracted Services | | | | |
| Purchased Professional Services | | | | |
| Public Works | | \$5,000,000 | \$5,000,000 | 0% |
| Total Purchased Professional Services: | | \$5,000,000 | \$5,000,000 | 0% |

| Name | FY2023 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|--------------------------------------|---------------|-----------------|-----------------|--|
| Total Purchased/Contracted Services: | | \$5,000,000 | \$5,000,000 | 0% |
| Total Expense Objects: | \$0 | \$5,000,000 | \$5,000,000 | 0% |

Festivals (Special Revenue Fund)



Talore Ruedt
Director of Special Events

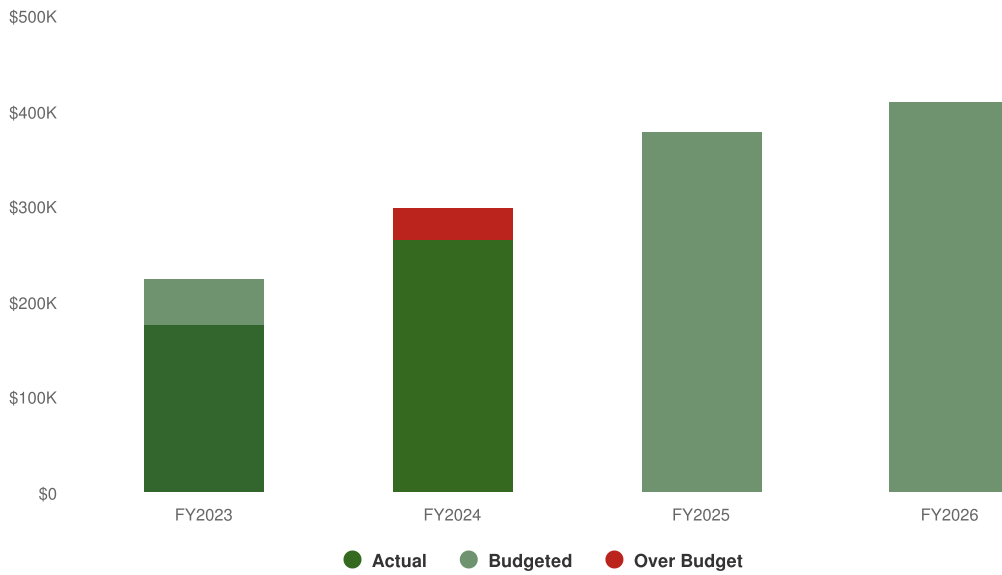
Statement of Purpose

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

Expenditures Summary

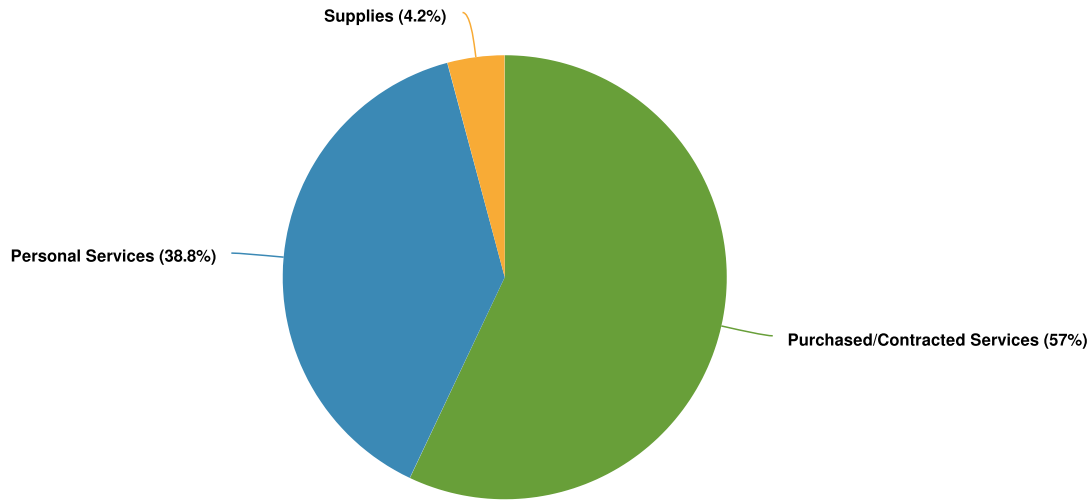
\$409,800 **\$31,465**
(8.32% vs. prior year)

Festivals Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|-----------------|------------------|------------------|------------------|--|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| Salaries and Wages | | | | | |
| General Events | \$60,192 | \$94,880 | \$130,107 | \$129,107 | -0.8% |
| Total Salaries and Wages: | \$60,192 | \$94,880 | \$130,107 | \$129,107 | -0.8% |
| Benefits | | | | | |
| General Events | \$13,163 | \$22,320 | \$25,963 | \$29,929 | 15.3% |
| Total Benefits: | \$13,163 | \$22,320 | \$25,963 | \$29,929 | 15.3% |
| Total Personal Services: | \$73,355 | \$117,199 | \$156,070 | \$159,036 | 1.9% |
| Purchased/Contracted Services | | | | | |
| Purchased Professional Services | | | | | |
| General Events | \$55,128 | \$110,198 | \$157,500 | \$182,139 | 15.6% |
| Total Purchased Professional Services: | \$55,128 | \$110,198 | \$157,500 | \$182,139 | 15.6% |
| Property Services | | | | | |
| General Events | \$23,712 | \$35,378 | \$27,500 | \$30,950 | 12.5% |
| Total Property Services: | \$23,712 | \$35,378 | \$27,500 | \$30,950 | 12.5% |
| Other | | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|------------------|------------------|------------------|------------------|--|
| General Events | \$7,849 | \$15,416 | \$23,565 | \$20,655 | -12.3% |
| Total Other: | \$7,849 | \$15,416 | \$23,565 | \$20,655 | -12.3% |
| Total Purchased/Contracted Services: | \$86,689 | \$160,992 | \$208,565 | \$233,744 | 12.1% |
| Supplies | | | | | |
| General Events | \$15,696 | \$12,045 | \$13,700 | \$17,020 | 24.2% |
| Total Supplies: | \$15,696 | \$12,045 | \$13,700 | \$17,020 | 24.2% |
| Capital Outlays | | | | | |
| Machinery and Equipment | | | | | |
| General Events | \$0 | \$8,995 | \$0 | \$0 | 0% |
| Total Machinery and Equipment: | \$0 | \$8,995 | \$0 | \$0 | 0% |
| Total Capital Outlays: | \$0 | \$8,995 | \$0 | \$0 | 0% |
| Total Expense Objects: | \$175,740 | \$299,231 | \$378,335 | \$409,800 | 8.3% |

Goals and 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 P

Performance Measures

| WORKLOAD PERFORMANCE MEASURE | FY22 | FY23 | FY24 | FY25 | FY26 |
|--|------|--------|-------|----------|--------------|
| | | | | (ACTUAL) | (FORECASTED) |
| Event attendee count | ** | 22,400 | 2,000 | 40,300 | 45,000 |
| Event volunteer count | ** | 30 | 0 | 60 | 60 |
| Percentage of budget secured with sponsorships | ** | ** | ** | 10% | 0 |
| Number of TGIFF events | ** | 9 | ** | 4 | 5 |
| Number of city-sponsored events | ** | 25 | 2 | 30 | 35 |
| Number of events in partnership with Barrow County School System | ** | 1 | ** | 6 | 5 |
| Percentage of months with 1 event per month | ** | 80% | ** | 83% | 83% |

Library (Special Revenue Fund)

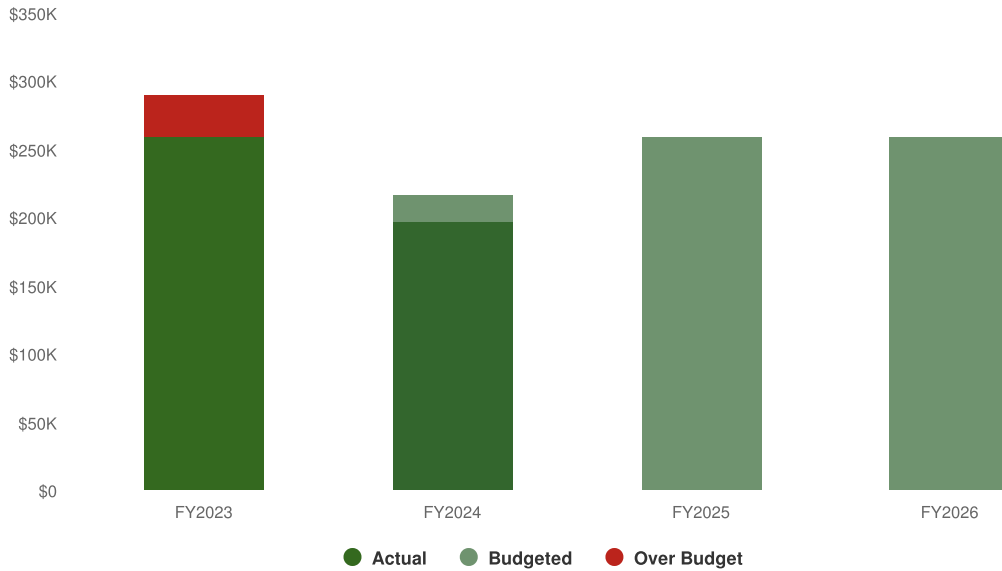
Statement of Purpose

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

Expenditures Summary

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

Library Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---------------------------------|-----------------|----------------|-----------------|-----------------|--|
| Expense Objects | | | | | |
| Purchased/Contracted Services | | | | | |
| Property Services | | | | | |
| Library | \$25,921 | \$5,757 | \$15,000 | \$0 | -100% |
| Total Property Services: | \$25,921 | \$5,757 | \$15,000 | \$0 | -100% |
| Other | | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|------------------|------------------|------------------|------------------|--|
| Library | | \$768 | \$0 | \$0 | 0% |
| Total Other: | | \$768 | \$0 | \$0 | 0% |
| Total Purchased/Contracted Services: | \$25,921 | \$6,525 | \$15,000 | \$0 | -100% |
| | | | | | |
| Supplies | | | | | |
| Library | \$19,913 | \$7,220 | \$0 | \$0 | 0% |
| Total Supplies: | \$19,913 | \$7,220 | \$0 | \$0 | 0% |
| | | | | | |
| Other Costs | | | | | |
| Payments to Other Agencies | | | | | |
| Library | \$245,000 | \$183,750 | \$245,000 | \$260,000 | 6.1% |
| Total Payments to Other Agencies: | \$245,000 | \$183,750 | \$245,000 | \$260,000 | 6.1% |
| Total Other Costs: | \$245,000 | \$183,750 | \$245,000 | \$260,000 | 6.1% |
| Total Expense Objects: | \$290,834 | \$197,496 | \$260,000 | \$260,000 | 0% |

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

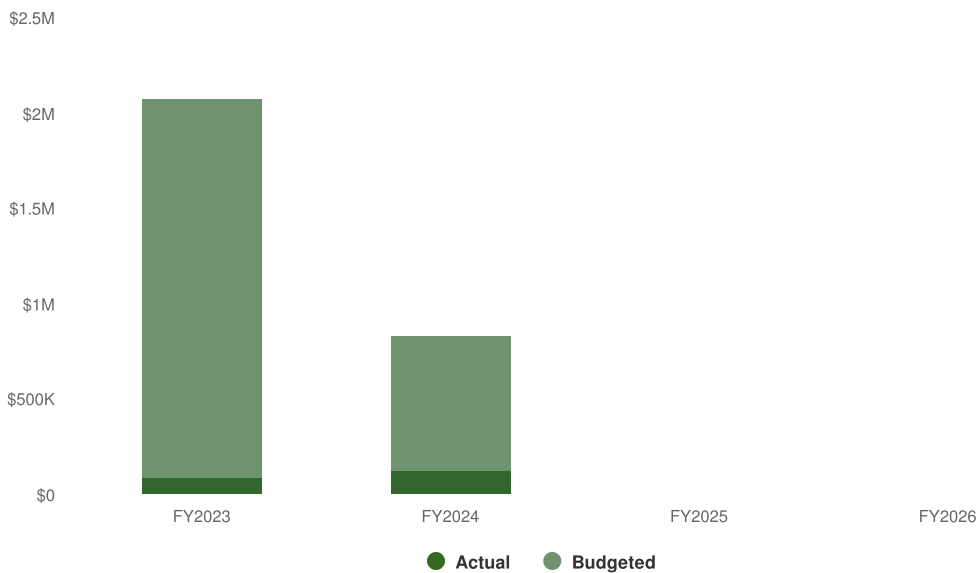
Statement of Purpose

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.

Expenditures Summary

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

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



Hotel/Motel (Special Revenue Fund)

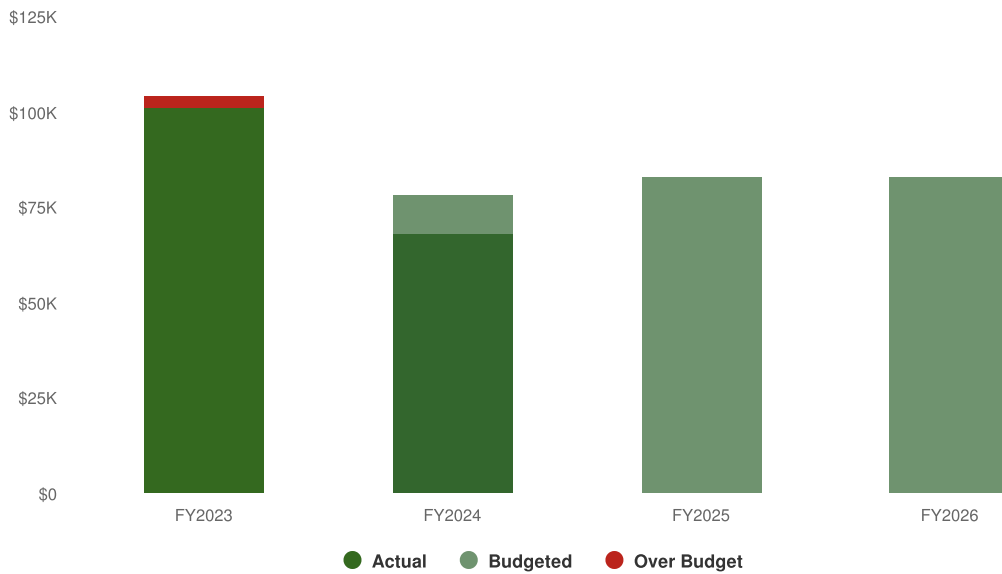
Statement of Purpose

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

Hotel/Motel Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|--|------------------|-----------------|-----------------|-----------------|--|
| Expense Objects | | | | | |
| Other Costs | | | | | |
| Payments to Other Agencies | | | | | |
| General Government | \$104,283 | \$68,179 | \$82,996 | \$82,996 | 0% |
| Total Payments to Other Agencies: | \$104,283 | \$68,179 | \$82,996 | \$82,996 | 0% |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|------------------------|---------------|---------------|-----------------|-----------------|--|
| Total Other Costs: | \$104,283 | \$68,179 | \$82,996 | \$82,996 | 0% |
| Total Expense Objects: | \$104,283 | \$68,179 | \$82,996 | \$82,996 | 0% |

Capital Projects Funds

These funds are used to account for financial resources to be used for the acquisition or construction of capital facilities (other than those financed by the proprietary funds).

- Special Purpose Local Option Sales Tax (SPLOST) 2012
- Special Purpose Local Option Sales Tax (SPLOST) 2018
- Special Purpose Local Option Sales Tax (SPLOST) 2023
- Transportation Special Purpose Local Option Sales Tax (TSPLOST) 2023
- Local Maintenance Improvement Grant (LMIG)

SPLOST 2012 (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:

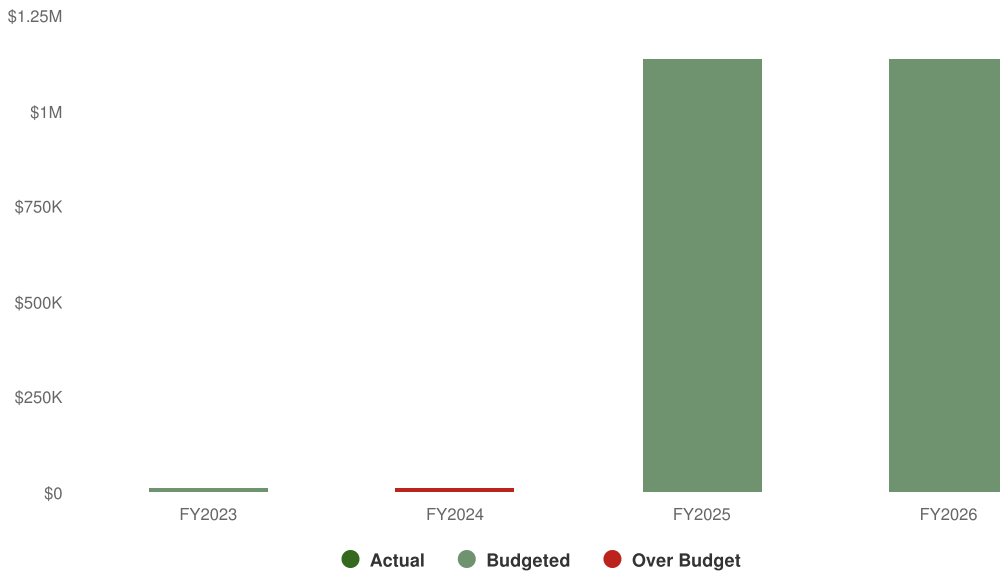
1. Water and Sewer Infrastructure, Improvements, Facilities, and Equipment (64% of funds received).
2. Roads, Streets, Curbs, and Bridges (including stormwater structures) (36% of funds received).

All revenues for this fund have been collected and received.

Expenditures Summary

\$1,136,973 **\$0**
 (0.00% vs. prior year)

SPLOST 2012 Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|-----------------|---------------|---------------|-----------------|-----------------|--|
| Expense Objects | | | | | |
| Capital Outlays | | | | | |
| Property | | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|-------------------------------|---------------|-----------------|--------------------|--------------------|--|
| Public Works | \$0 | \$13,277 | \$1,136,973 | \$1,136,973 | 0% |
| Total Property: | \$0 | \$13,277 | \$1,136,973 | \$1,136,973 | 0% |
| Total Capital Outlays: | \$0 | \$13,277 | \$1,136,973 | \$1,136,973 | 0% |
| Total Expense Objects: | \$0 | \$13,277 | \$1,136,973 | \$1,136,973 | 0% |

SPLOST 2018 (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:

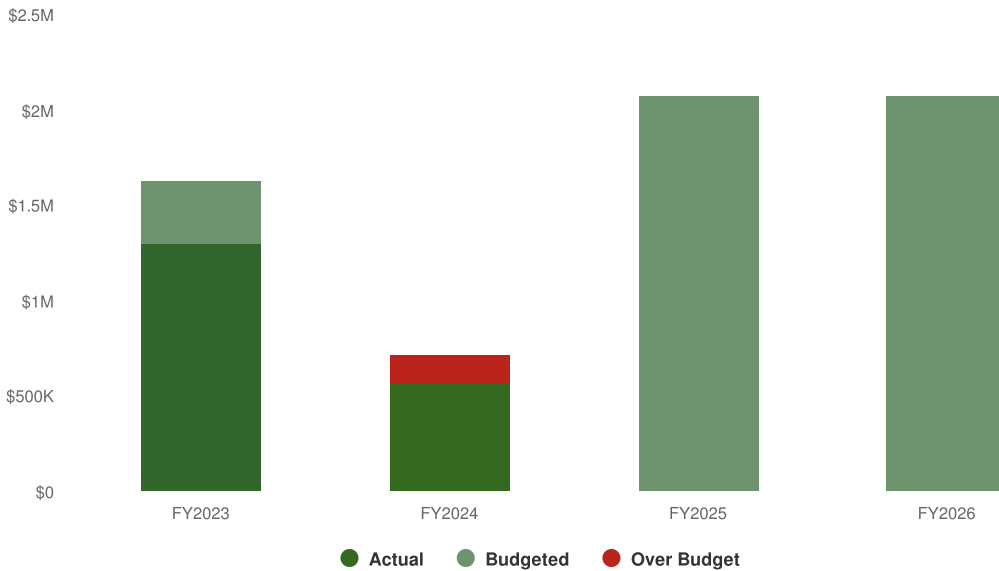
1. Roads, Bridges, Parking Areas, & Stormwater (50% of funds received)
2. Police Department Facilities & Equipment (15% of funds received)
3. Fire Department Facilities & Equipment (15% of funds received)
4. Recreation, Parks, & Greenspace (15% of funds received)
5. Administrative Facilities & Equipment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

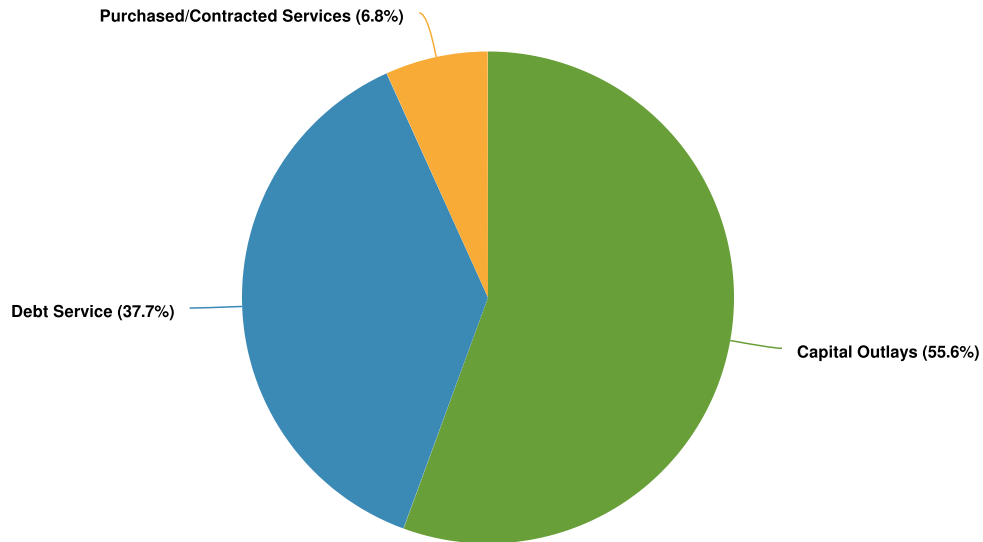
\$2,073,737 **\$0**
(0.00% vs. prior year)

SPLOST 2018 Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|------------------|------------------|--------------------|--------------------|--|
| Expense Objects | | | | | |
| Purchased/Contracted Services | | | | | |
| Purchased Professional Services | | | | | |
| Public Works | | | \$40,000 | \$40,000 | 0% |
| Total Purchased Professional Services: | | | \$40,000 | \$40,000 | 0% |
| Property Services | | | | | |
| Public Works | \$25,610 | | \$100,000 | \$100,000 | 0% |
| Total Property Services: | \$25,610 | | \$100,000 | \$100,000 | 0% |
| Total Purchased/Contracted Services: | \$25,610 | | \$140,000 | \$140,000 | 0% |
| Capital Outlays | | | | | |
| Property | | | | | |
| Public Works | \$0 | | \$340,000 | \$340,000 | 0% |
| Total Property: | \$0 | | \$340,000 | \$340,000 | 0% |
| Machinery and Equipment | | | | | |
| Public Works | \$651,856 | \$205,557 | \$812,837 | \$812,837 | 0% |
| Total Machinery and Equipment: | \$651,856 | \$205,557 | \$812,837 | \$812,837 | 0% |
| Total Capital Outlays: | \$651,856 | \$205,557 | \$1,152,837 | \$1,152,837 | 0% |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|-------------------------------|--------------------------|--------------------------|----------------------------|----------------------------|---|
| Debt Service | | | | | |
| Principal | | | | | |
| Public Works | \$523,026 | \$438,317 | \$684,753 | \$684,753 | 0% |
| Total Principal: | \$523,026 | \$438,317 | \$684,753 | \$684,753 | 0% |
| Interest | | | | | |
| Public Works | \$98,329 | \$70,064 | \$96,147 | \$96,147 | 0% |
| Total Interest: | \$98,329 | \$70,064 | \$96,147 | \$96,147 | 0% |
| Total Debt Service: | \$621,355 | \$508,382 | \$780,900 | \$780,900 | 0% |
| Total Expense Objects: | \$1,298,821 | \$713,939 | \$2,073,737 | \$2,073,737 | 0% |

SPLOST 2023 (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:

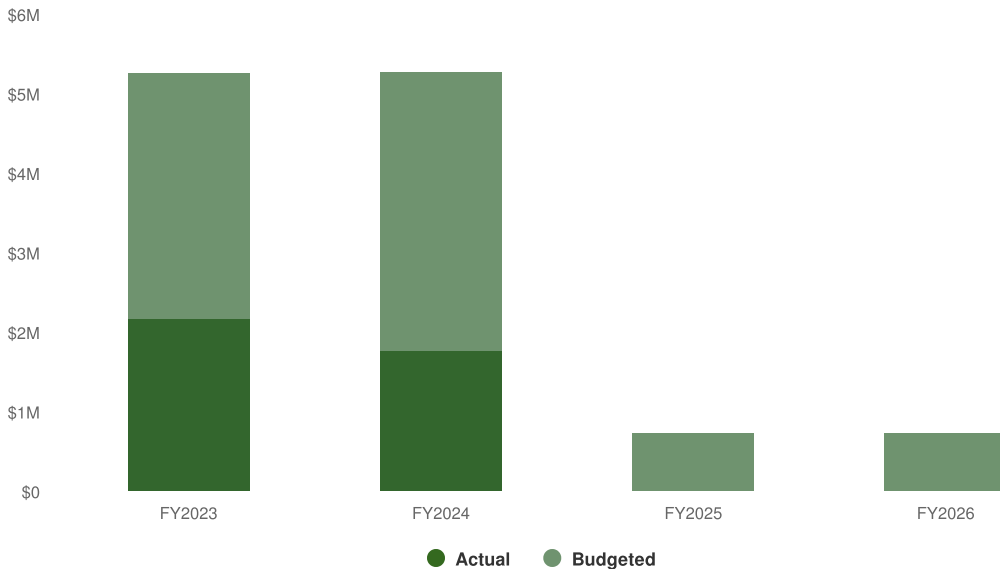
- Transportation improvements to include roads, streets, sidewalks, trails, parking and other similar projects (26% of funds received).
- Police Department facilities and equipment (12% of funds received).
- Fire Department facilities and equipment (12% of funds received).
- Recreation, parks, cemetery,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

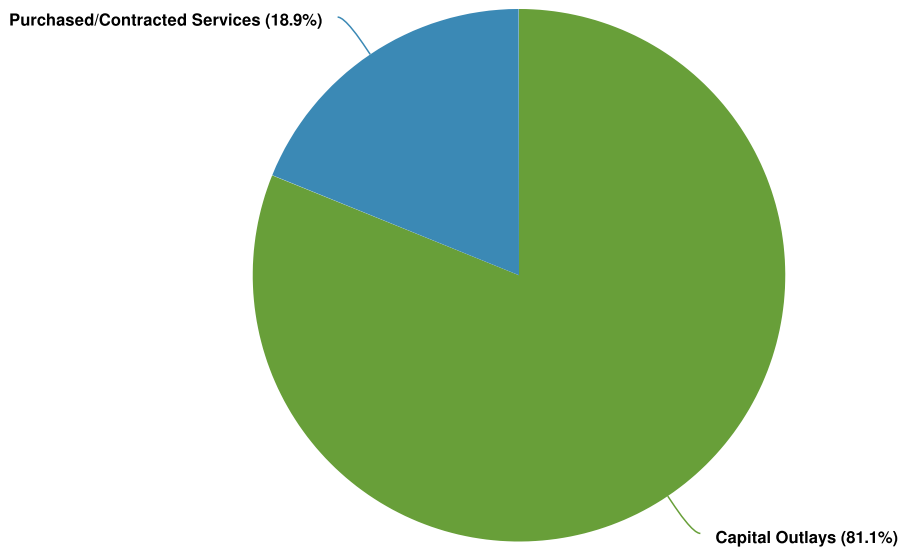
\$742,000 **\$0**
(0.00% vs. prior year)

SPLOST 2023 Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|------------------|--------------------|------------------|------------------|--|
| Expense Objects | | | | | |
| Purchased/Contracted Services | | | | | |
| Purchased Professional Services | | | | | |
| Public Works | \$0 | \$14,258 | \$0 | \$0 | 0% |
| Total Purchased Professional Services: | \$0 | \$14,258 | \$0 | \$0 | 0% |
| Property Services | | | | | |
| Public Safety | \$31,240 | | \$0 | \$0 | 0% |
| Public Works | \$616,269 | \$1,155,957 | \$140,000 | \$140,000 | 0% |
| Total Property Services: | \$647,509 | \$1,155,957 | \$140,000 | \$140,000 | 0% |
| Total Purchased/Contracted Services: | \$647,509 | \$1,170,214 | \$140,000 | \$140,000 | 0% |
| Supplies | | | | | |
| General Government | \$34,066 | | \$0 | \$0 | 0% |
| Public Works | \$60,461 | | \$0 | \$0 | 0% |
| Total Supplies: | \$94,527 | | \$0 | \$0 | 0% |
| Capital Outlays | | | | | |
| Property | | | | | |
| Public Safety | \$82,139 | | \$0 | \$0 | 0% |
| Public Works | \$385,231 | \$29,501 | \$602,000 | \$602,000 | 0% |

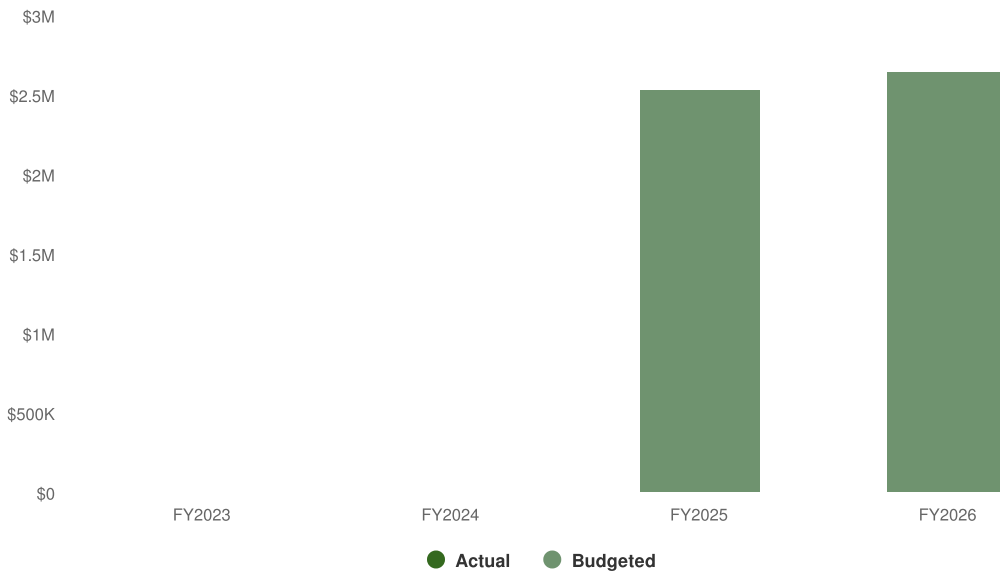
| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---------------------------------------|--------------------|--------------------|------------------|------------------|--|
| Total Property: | \$467,370 | \$29,501 | \$602,000 | \$602,000 | 0% |
| | | | | | |
| Machinery and Equipment | | | | | |
| General Government | \$292,887 | \$127,843 | \$0 | \$0 | 0% |
| Public Safety | \$70,966 | \$162,640 | \$0 | \$0 | 0% |
| Public Works | \$457,192 | \$197,322 | \$0 | \$0 | 0% |
| Total Machinery and Equipment: | \$821,046 | \$487,805 | \$0 | \$0 | 0% |
| Total Capital Outlays: | \$1,288,416 | \$517,306 | \$602,000 | \$602,000 | 0% |
| | | | | | |
| Debt Service | | | | | |
| Principal | | | | | |
| Debt Service | \$117,034 | \$76,612 | \$0 | \$0 | 0% |
| Total Principal: | \$117,034 | \$76,612 | \$0 | \$0 | 0% |
| | | | | | |
| Interest | | | | | |
| Debt Service | \$19,849 | \$15,325 | \$0 | \$0 | 0% |
| Total Interest: | \$19,849 | \$15,325 | \$0 | \$0 | 0% |
| Total Debt Service: | \$136,883 | \$91,937 | \$0 | \$0 | 0% |
| Total Expense Objects: | \$2,167,335 | \$1,779,457 | \$742,000 | \$742,000 | 0% |

TSPLOST 2023 (Capital Project Fund)

Expenditures Summary

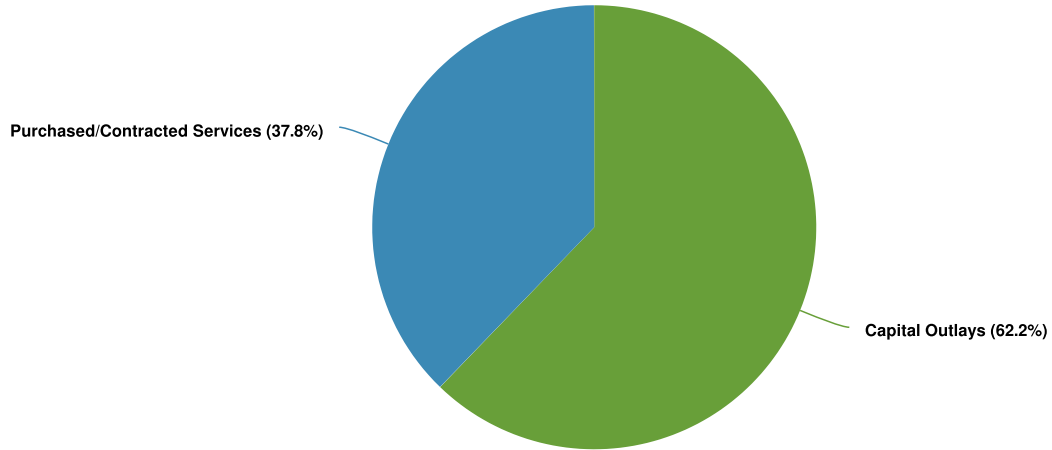
\$2,647,086 **\$105,000**
(4.13% vs. prior year)

TSPLOST 2023 Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|---------------|--------------------|--------------------|--|
| Expense Objects | | | | |
| Purchased/Contracted Services | | | | |
| Property Services | | | | |
| Public Works | \$0 | \$1,200,000 | \$1,000,000 | -16.7% |
| Total Property Services: | \$0 | \$1,200,000 | \$1,000,000 | -16.7% |
| Total Purchased/Contracted Services: | \$0 | \$1,200,000 | \$1,000,000 | -16.7% |
| Capital Outlays | | | | |
| Property | | | | |
| Public Works | \$0 | \$1,342,086 | \$1,647,086 | 22.7% |
| Total Property: | \$0 | \$1,342,086 | \$1,647,086 | 22.7% |
| Total Capital Outlays: | \$0 | \$1,342,086 | \$1,647,086 | 22.7% |
| Total Expense Objects: | \$0 | \$2,542,086 | \$2,647,086 | 4.1% |

Local Maintenance Improvement Grant (LMIG) (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.

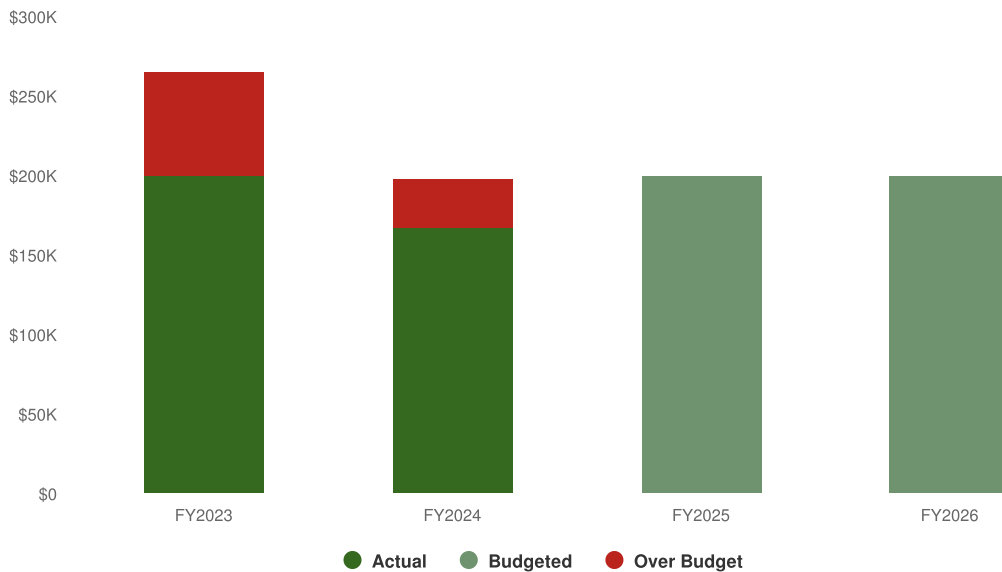
The City is required to match 30% of the grant because the TSPLOST did not pass in Barrow County.

Selection of the LMIG project will be by Council vote.

Expenditures Summary

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

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



Expenditures by Expense Type

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|-----------------|---------------|---------------|-----------------|-----------------|--|
| Expense Objects | | | | | |

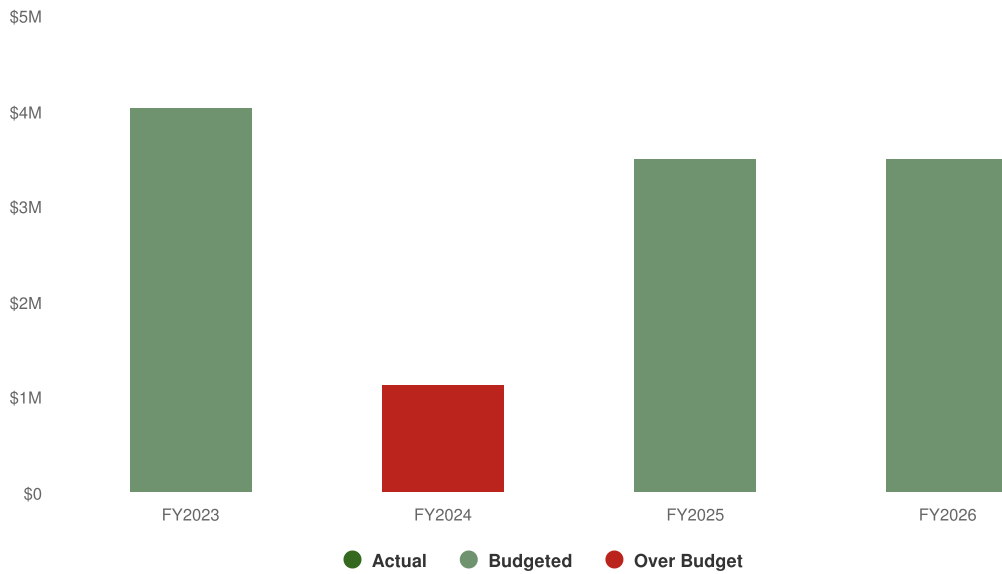
| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|--------------------------|--------------------------|----------------------------|----------------------------|---|
| Purchased/Contracted Services | | | | | |
| Property Services | | | | | |
| Public Works | \$265,197 | \$198,469 | \$200,000 | \$200,000 | 0% |
| Total Property Services: | \$265,197 | \$198,469 | \$200,000 | \$200,000 | 0% |
| Total Purchased/Contracted Services: | \$265,197 | \$198,469 | \$200,000 | \$200,000 | 0% |
| Total Expense Objects: | \$265,197 | \$198,469 | \$200,000 | \$200,000 | 0% |

Governer's Grant (Capital Project Fund)

Expenditures Summary

\$3,500,000 **\$0**
 (0.00% vs. prior year)

Governer's Grant Proposed and Historical Budget vs. Actual



Expenditures by Fund

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|--------------------------------|---------------|--------------------|--------------------|--------------------|--|
| Governer's Grant | | | | | |
| Capital Outlays | \$0 | \$1,134,397 | \$3,500,000 | \$3,500,000 | 0% |
| Total Governer's Grant: | \$0 | \$1,134,397 | \$3,500,000 | \$3,500,000 | 0% |

Revenue Bond (Capital Project Fund)

Statement of Purpose

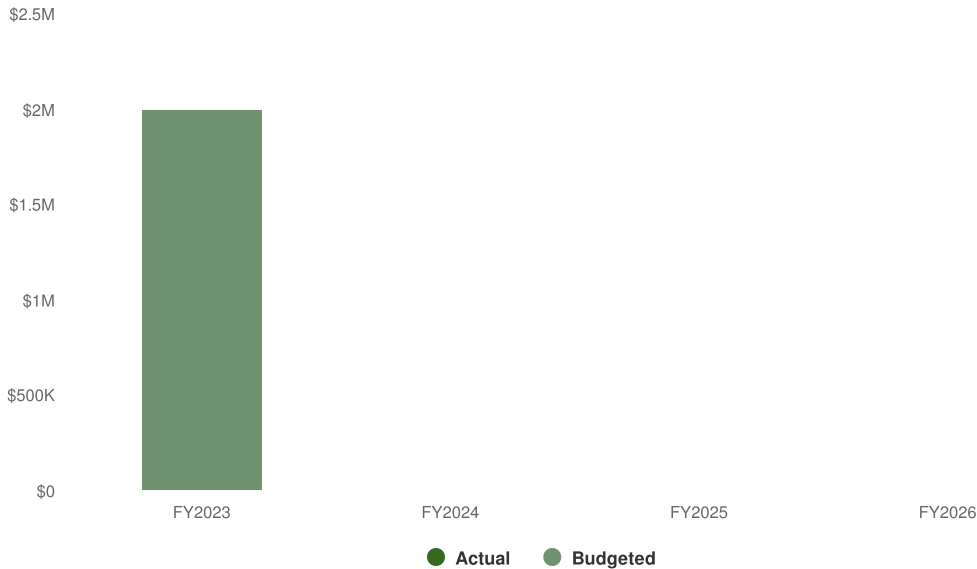
This fund is established to account for receipts and expenditures associated with forthcoming revenue bond expected to be approved and issued during Fiscal Year 2023 for the exclusive purpose of funding the continued design and construction of Winder’s share of the Auburn Winder drinking water reservoir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

This is a new in FY2026

Expenditures Summary

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

Revenue Bond Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

| Name | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|--------------------|--|
| No Data To Display | |

Enterprise Funds

These funds are used to account for operations that are financed and operated in a manner similar to private business enterprise. These funds are self-supporting in nature where the costs, including depreciation, of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges.

- Water Fund
- Sewer Fund
- Gas Fund
- Environmental Protection Fund
- Solid Waste Management Fund
- Special Facilities Fund
- Golf Fund

Water Fund

Utility Complex (Enterprise Fund)



Horace Gee
Director of Utility Operations

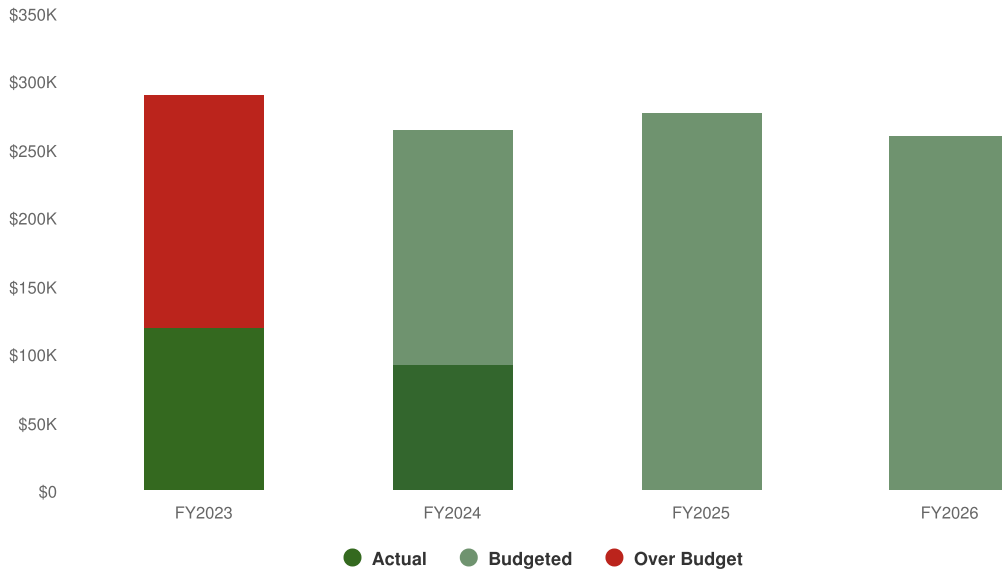
Statement of Purpose

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

Expenditures Summary

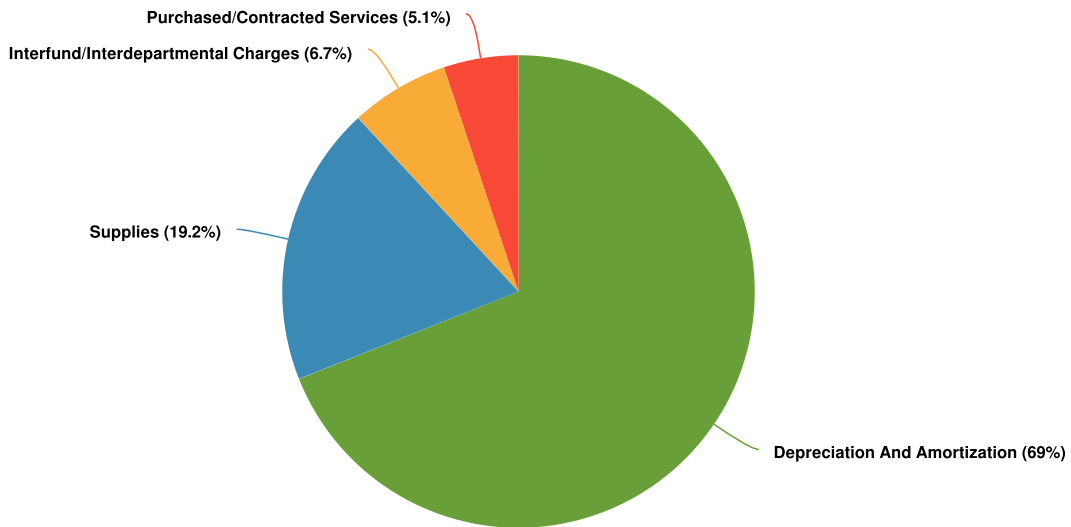
\$260,960 **-\$16,700**
(-6.01% vs. prior year)

Utility Complex Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|-----------------|-----------------|-----------------|-----------------|--|
| Expense Objects | | | | | |
| Purchased/Contracted Services | | | | | |
| Purchased Professional Services | | | | | |
| 138 Sweetwater Trl - Utility Complex | \$2,475 | | \$0 | \$0 | 0% |
| Total Purchased Professional Services: | \$2,475 | | \$0 | \$0 | 0% |
| Property Services | | | | | |
| 138 Sweetwater Trl - Utility Complex | \$31,030 | \$34,275 | \$21,160 | \$5,260 | -75.1% |
| Total Property Services: | \$31,030 | \$34,275 | \$21,160 | \$5,260 | -75.1% |
| Other | | | | | |
| 138 Sweetwater Trl - Utility Complex | \$2,732 | \$1,270 | \$8,900 | \$8,100 | -9% |
| Total Other: | \$2,732 | \$1,270 | \$8,900 | \$8,100 | -9% |
| Total Purchased/Contracted Services: | \$36,237 | \$35,545 | \$30,060 | \$13,360 | -55.6% |
| Supplies | | | | | |
| 138 Sweetwater Trl - Utility Complex | \$49,306 | \$49,426 | \$50,000 | \$50,000 | 0% |
| Total Supplies: | \$49,306 | \$49,426 | \$50,000 | \$50,000 | 0% |
| Interfund/Interdepartmental Charges | | | | | |
| 138 Sweetwater Trl - Utility Complex | \$27,800 | \$7,700 | \$17,600 | \$17,600 | 0% |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|------------------|-----------------|------------------|------------------|--|
| Total Interfund/Interdepartmental Charges: | \$27,800 | \$7,700 | \$17,600 | \$17,600 | 0% |
| Depreciation And Amortization | | | | | |
| Depreciation | | | | | |
| 138 Sweetwater Trl - Utility Complex | \$177,717 | \$0 | \$180,000 | \$180,000 | 0% |
| Total Depreciation: | \$177,717 | \$0 | \$180,000 | \$180,000 | 0% |
| Total Depreciation And Amortization: | \$177,717 | \$0 | \$180,000 | \$180,000 | 0% |
| Total Expense Objects: | \$291,059 | \$92,671 | \$277,660 | \$260,960 | -6% |

Goals and 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.

Utility Warehouse (Enterprise Fund)



Horace Gee
Director of Utilities

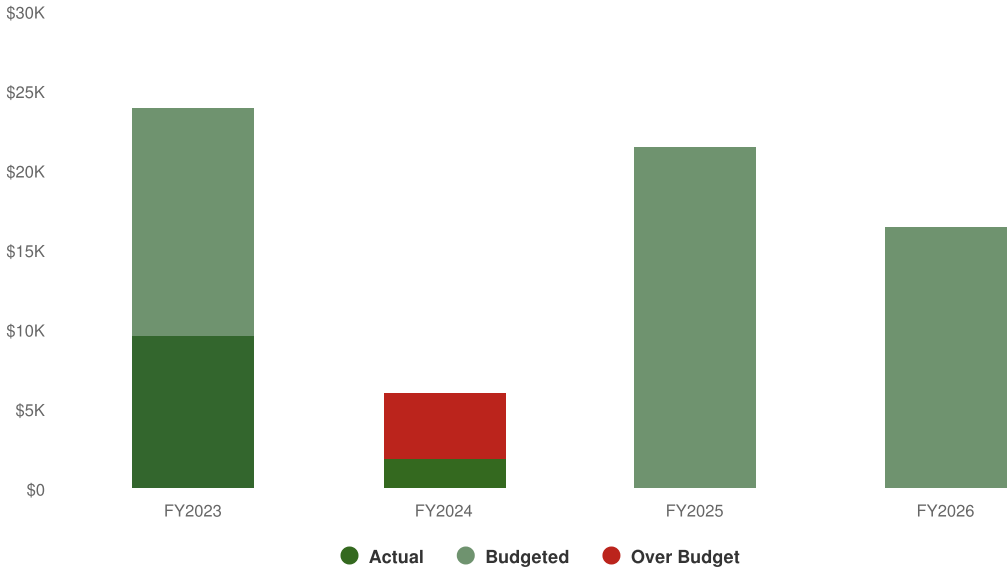
Statment of Purpose

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

Expenditures Summary

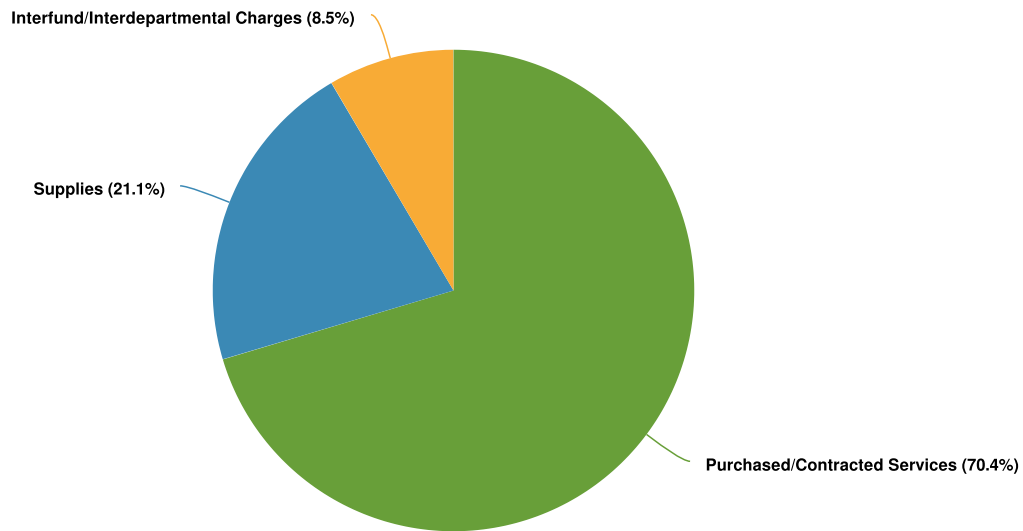
\$16,550 **-\$4,950**
(-23.02% vs. prior year)

Utility Warehouse Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|----------------|----------------|-----------------|-----------------|--|
| Expense Objects | | | | | |
| Purchased/Contracted Services | | | | | |
| Purchased Professional Services | | | | | |
| 140 Sweetwater Trl - Warehouse | \$473 | | \$0 | \$0 | 0% |
| Total Purchased Professional Services: | \$473 | | \$0 | \$0 | 0% |
| Property Services | | | | | |
| 140 Sweetwater Trl - Warehouse | \$1,056 | \$3,990 | \$10,000 | \$5,000 | -50% |
| Total Property Services: | \$1,056 | \$3,990 | \$10,000 | \$5,000 | -50% |
| Other | | | | | |
| 140 Sweetwater Trl - Warehouse | \$449 | \$412 | \$6,600 | \$6,650 | 0.8% |
| Total Other: | \$449 | \$412 | \$6,600 | \$6,650 | 0.8% |
| Total Purchased/Contracted Services: | \$1,979 | \$4,402 | \$16,600 | \$11,650 | -29.8% |
| Supplies | | | | | |
| 140 Sweetwater Trl - Warehouse | \$6,737 | \$1,160 | \$3,500 | \$3,500 | 0% |
| Total Supplies: | \$6,737 | \$1,160 | \$3,500 | \$3,500 | 0% |
| Interfund/Interdepartmental Charges | | | | | |
| 140 Sweetwater Trl - Warehouse | \$900 | \$500 | \$1,400 | \$1,400 | 0% |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|--|---------------|---------------|-----------------|-----------------|--|
| Total Interfund/Interdepartmental Charges: | \$900 | \$500 | \$1,400 | \$1,400 | 0% |
| Total Expense Objects: | \$9,616 | \$6,062 | \$21,500 | \$16,550 | -23% |

Water Treatment (Enterprise Fund)



Horace Gee
Director of Utilities

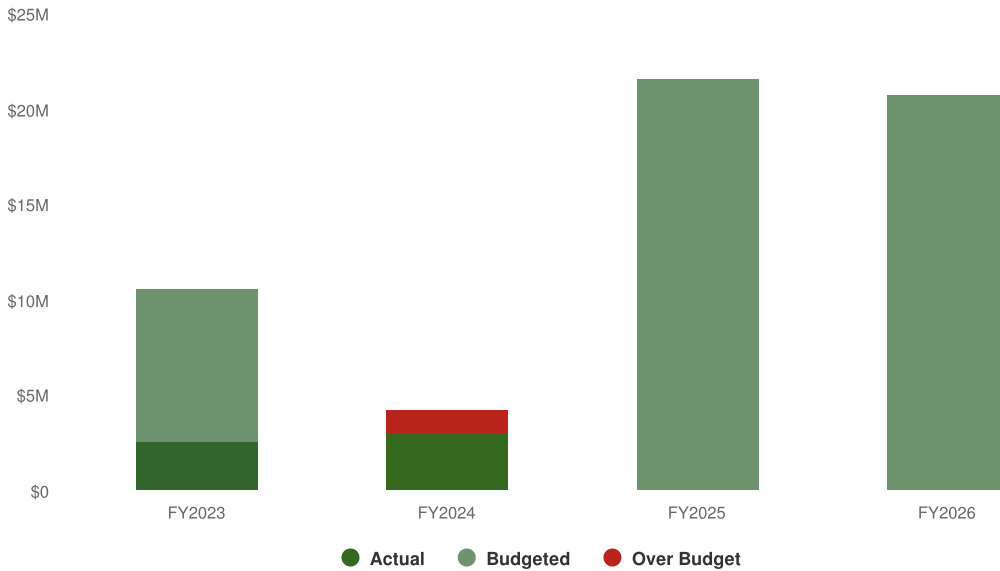
Statement of Purpose

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

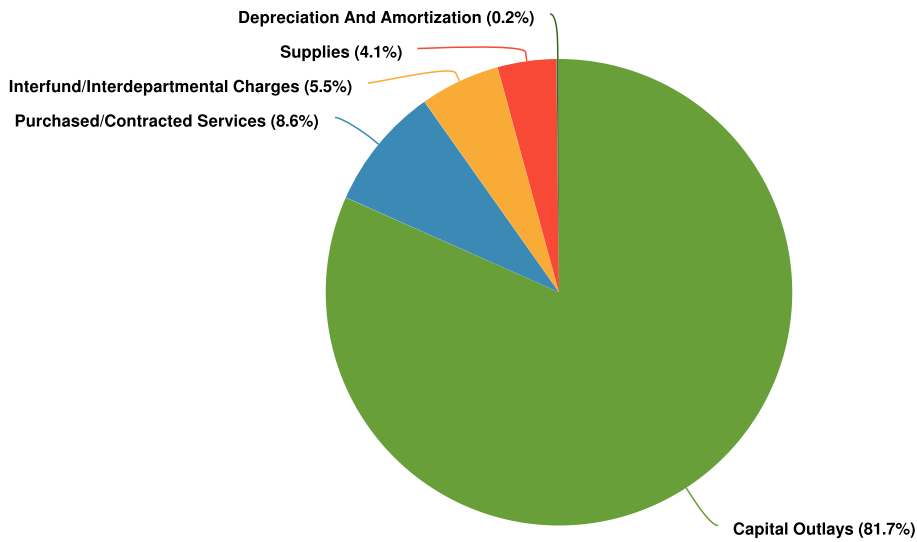
\$20,752,318 **-\$904,812**
(-4.18% vs. prior year)

Water Treatment Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|--------------------|--------------------|--------------------|--------------------|--|
| Expense Objects | | | | | |
| Purchased/Contracted Services | | | | | |
| Purchased Professional Services | | | | | |
| Water Treatment | \$989,229 | \$910,099 | \$1,256,840 | \$1,250,842 | -0.5% |
| Total Purchased Professional Services: | \$989,229 | \$910,099 | \$1,256,840 | \$1,250,842 | -0.5% |
| Property Services | | | | | |
| Water Treatment | \$212,994 | \$215,142 | \$510,000 | \$520,500 | 2.1% |
| Total Property Services: | \$212,994 | \$215,142 | \$510,000 | \$520,500 | 2.1% |
| Other | | | | | |
| Water Treatment | \$6,519 | \$2,028 | \$5,890 | \$5,890 | 0% |
| Total Other: | \$6,519 | \$2,028 | \$5,890 | \$5,890 | 0% |
| Total Purchased/Contracted Services: | \$1,208,743 | \$1,127,270 | \$1,772,730 | \$1,777,232 | 0.3% |
| Supplies | | | | | |
| Water Treatment | \$1,117,859 | \$590,177 | \$844,020 | \$843,770 | 0% |
| Total Supplies: | \$1,117,859 | \$590,177 | \$844,020 | \$843,770 | 0% |
| Capital Outlays | | | | | |
| Capital Outlays | | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|---------------------|--------------------|---------------------|---------------------|--|
| Water Treatment | -\$1,386,826 | | \$0 | \$0 | 0% |
| Total Capital Outlays: | -\$1,386,826 | | \$0 | \$0 | 0% |
| Property | | | | | |
| Water Treatment | \$1,285,952 | \$2,215,698 | \$17,553,680 | \$16,644,616 | -5.2% |
| Total Property: | \$1,285,952 | \$2,215,698 | \$17,553,680 | \$16,644,616 | -5.2% |
| Machinery and Equipment | | | | | |
| Water Treatment | \$100,874 | \$40,170 | \$300,000 | \$300,000 | 0% |
| Total Machinery and Equipment: | \$100,874 | \$40,170 | \$300,000 | \$300,000 | 0% |
| Total Capital Outlays: | \$0 | \$2,255,868 | \$17,853,680 | \$16,944,616 | -5.1% |
| Interfund/Interdepartmental Charges | | | | | |
| Water Treatment | \$244,500 | \$235,600 | \$1,151,700 | \$1,151,700 | 0% |
| Total Interfund/Interdepartmental Charges: | \$244,500 | \$235,600 | \$1,151,700 | \$1,151,700 | 0% |
| Depreciation And Amortization | | | | | |
| Depreciation | | | | | |
| Water Treatment | \$33,079 | \$0 | \$35,000 | \$35,000 | 0% |
| Total Depreciation: | \$33,079 | \$0 | \$35,000 | \$35,000 | 0% |
| Total Depreciation And Amortization: | \$33,079 | \$0 | \$35,000 | \$35,000 | 0% |
| Total Expense Objects: | \$2,604,180 | \$4,208,914 | \$21,657,130 | \$20,752,318 | -4.2% |

Goals and Objectives

1. Emphasize customer service, public education, communication, and teamwork to meet the water needs of our customers.
2. Produce the best tasting, highest quality water in Georgia
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. Provide ongoing safety and technical training for staff.
7. Evaluate improvements necessary to prepare for future water system demand

Performance Measures

| WORKLOAD PERFORMANCE MEASURE | FY22 | FY23 | FY24 | FY25 (ACTUAL) | FY26 (FORECASTED) |
|------------------------------|-------|-------|-------|---------------|-------------------|
| Raw Water Withdrawal (MG) | 1813 | 1783 | 1815 | 1831 | 2010 |
| Water Produced (MG) | 1637 | 1600 | 1644 | 1840 | 1971 |
| Water to System (MG) | 4.49 | 4.38 | 4.51 | 5.04 | 5 |
| Number of Samples Collected | 48700 | 48704 | 48704 | 48704 | 48704 |

Water Distribution (Enterprise Fund)



Horace Gee
Director of Utilities

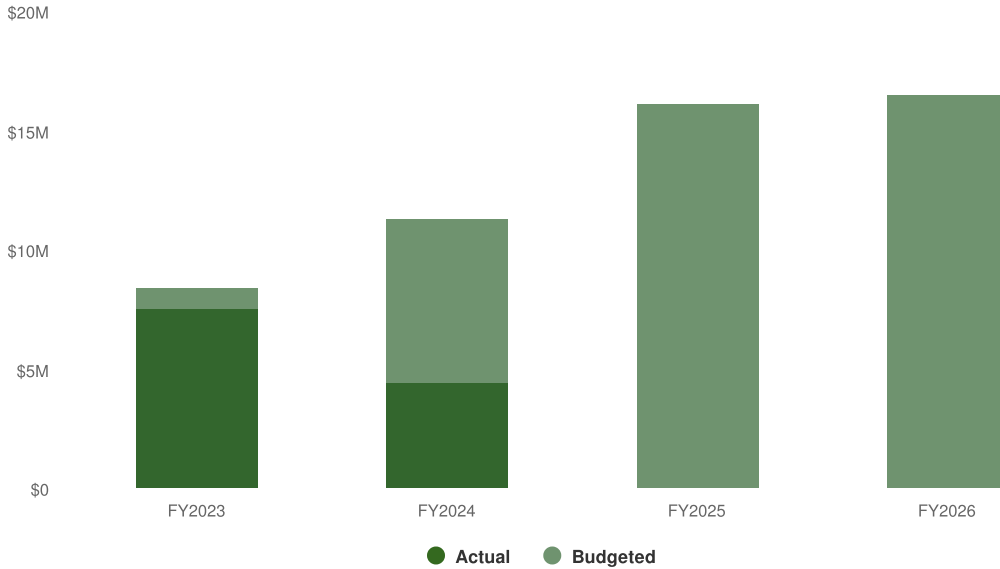
Statement of Purpose

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

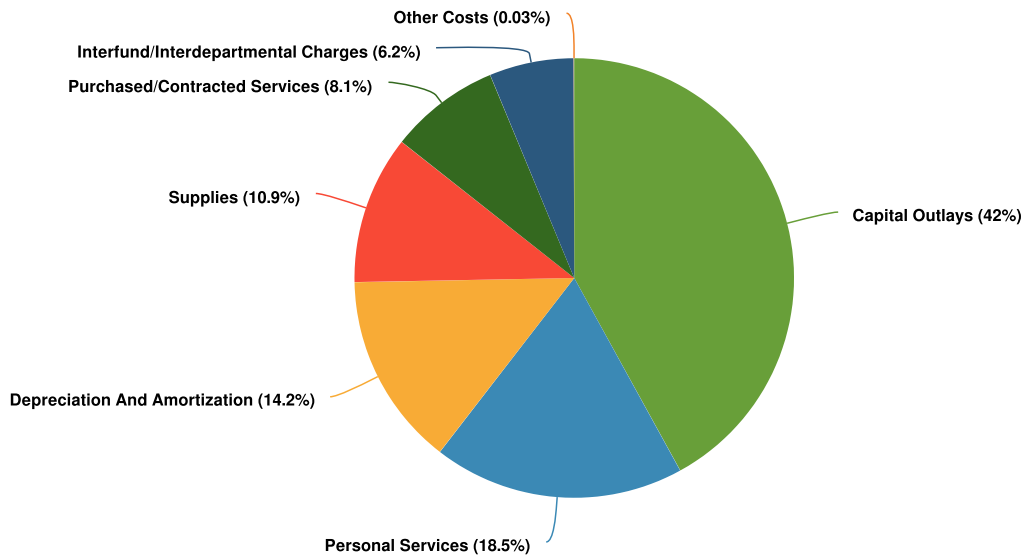
\$16,519,325 **\$325,933**
(2.01% vs. prior year)

Water Distribution Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|--------------------|--------------------|--------------------|--------------------|--|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| Salaries and Wages | | | | | |
| Water Distribution | \$1,555,101 | \$1,237,027 | \$1,874,314 | \$1,930,986 | 3% |
| Total Salaries and Wages: | \$1,555,101 | \$1,237,027 | \$1,874,314 | \$1,930,986 | 3% |
| Benefits | | | | | |
| Water Distribution | \$569,805 | \$590,887 | \$961,306 | \$1,123,867 | 16.9% |
| Total Benefits: | \$569,805 | \$590,887 | \$961,306 | \$1,123,867 | 16.9% |
| Total Personal Services: | \$2,124,906 | \$1,827,914 | \$2,835,620 | \$3,054,853 | 7.7% |
| Purchased/Contracted Services | | | | | |
| Purchased Professional Services | | | | | |
| Water Distribution | \$508,961 | \$420,815 | \$694,061 | \$726,061 | 4.6% |
| Total Purchased Professional Services: | \$508,961 | \$420,815 | \$694,061 | \$726,061 | 4.6% |
| Property Services | | | | | |
| Water Distribution | \$370,775 | \$254,195 | \$491,700 | \$492,000 | 0.1% |
| Total Property Services: | \$370,775 | \$254,195 | \$491,700 | \$492,000 | 0.1% |
| Other | | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|---------------------|--------------------|---------------------|---------------------|--|
| Water Distribution | \$58,065 | \$66,182 | \$123,050 | \$123,450 | 0.3% |
| Total Other: | \$58,065 | \$66,182 | \$123,050 | \$123,450 | 0.3% |
| Total Purchased/Contracted Services: | \$937,802 | \$741,193 | \$1,308,811 | \$1,341,511 | 2.5% |
| Supplies | | | | | |
| Water Distribution | \$1,406,658 | \$814,338 | \$1,730,395 | \$1,804,395 | 4.3% |
| Total Supplies: | \$1,406,658 | \$814,338 | \$1,730,395 | \$1,804,395 | 4.3% |
| Capital Outlays | | | | | |
| Capital Outlays | | | | | |
| Water Distribution | -\$4,376,408 | | \$0 | \$0 | 0% |
| Total Capital Outlays: | -\$4,376,408 | | \$0 | \$0 | 0% |
| Property | | | | | |
| Water Distribution | \$4,256,823 | \$500,371 | \$6,778,466 | \$6,778,466 | 0% |
| Total Property: | \$4,256,823 | \$500,371 | \$6,778,466 | \$6,778,466 | 0% |
| Machinery and Equipment | | | | | |
| Water Distribution | \$119,585 | \$229,241 | \$158,000 | \$158,000 | 0% |
| Total Machinery and Equipment: | \$119,585 | \$229,241 | \$158,000 | \$158,000 | 0% |
| Total Capital Outlays: | \$0 | \$729,613 | \$6,936,466 | \$6,936,466 | 0% |
| Interfund/Interdepartmental Charges | | | | | |
| Water Distribution | \$701,700 | \$331,300 | \$1,027,100 | \$1,027,100 | 0% |
| Total Interfund/Interdepartmental Charges: | \$701,700 | \$331,300 | \$1,027,100 | \$1,027,100 | 0% |
| Depreciation And Amortization | | | | | |
| Depreciation | | | | | |
| Water Distribution | \$2,348,203 | \$0 | \$2,350,000 | \$2,350,000 | 0% |
| Total Depreciation: | \$2,348,203 | \$0 | \$2,350,000 | \$2,350,000 | 0% |
| Total Depreciation And Amortization: | \$2,348,203 | \$0 | \$2,350,000 | \$2,350,000 | 0% |
| Other Costs | | | | | |
| Payments to Other Agencies | | | | | |
| Water Distribution | \$1,844 | \$244 | \$5,000 | \$5,000 | 0% |
| Total Payments to Other Agencies: | \$1,844 | \$244 | \$5,000 | \$5,000 | 0% |
| Total Other Costs: | \$1,844 | \$244 | \$5,000 | \$5,000 | 0% |
| Total Expense Objects: | \$7,521,113 | \$4,444,602 | \$16,193,392 | \$16,519,325 | 2% |

Goals and 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.

Performance Measures

| WORKLOAD PERFORMANCE MEASURE | FY22 | FY23 | FY24 | FY25 (ACTUAL) | FY26 (FORECASTED) |
|--|--------|--------|--------|---------------|-------------------|
| Number of Active Services | 18,163 | 19,605 | 19,806 | 20,000 | 23000 |
| Miles of Main | 422 | 429.45 | 430.3 | 432 | 445 |
| Number of Customers | 48,000 | 48,290 | 43,497 | 43,800 | 45000 |
| Water afterhours calls | 171 | 149 | 62 | 166 | 175 |
| Hydrant Maintenance | 2953 | 2056 | 1046 | 2588 | 2600 |
| Discolored water complaints | 53 | 47 | 25 | 52 | 50 |
| Cut on/off water per customer | 50 | 75 | 23 | 61 | 75 |
| Investigate reported leaks | 399 | 418 | 123 | 407 | 425 |
| Water Utility 811 Locates | 9,262 | 8,707 | 3,252 | 8,780 | 10000 |
| Low pressure complaints | 86 | 90 | 24 | 79 | 75 |
| Main breaks | 35 | 25 | 15 | 25 | 25 |
| Move meters | 31 | 21 | 25 | 33 | 30 |
| Set new water meters | 527 | 766 | 184 | 559 | 800 |
| Service repair/replace | 147 | 137 | 41 | 138 | 140 |
| Water Tap-Commercial | 17 | 21 | 5 | 18 | 40 |
| Water Tap-Residential | 78 | 50 | 24 | 75 | 60 |
| | | | | | |
| | | | | | |
| | | | | | |
| PLAN SUBMITTALS | | | | | |
| Plans Received | 40 | 42 | 44 | 46 | 50 |
| Service availability letters | 34 | 39 | 26 | 39 | 40 |
| Plan/Project Subdivision Approvals EPD | 8 | 9 | 3 | 10 | 10 |
| Subdivision Lots approved | 1,210 | 716 | 264 | 896 | 2000 |

Cedar Creek Wastewater Treatment (Enterprise Fund)



Horace Gee
Director of Utilities

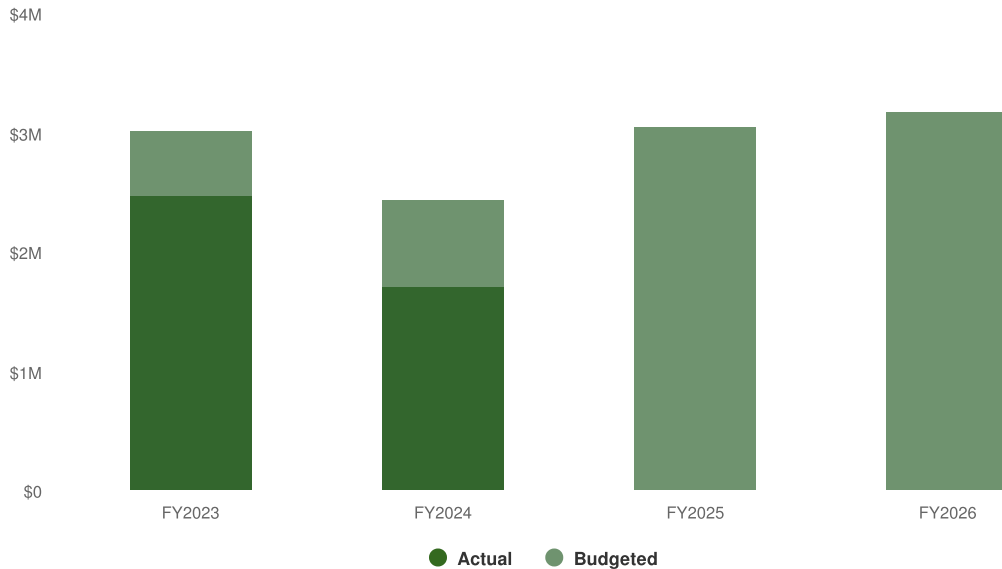
Statement of Purpose

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

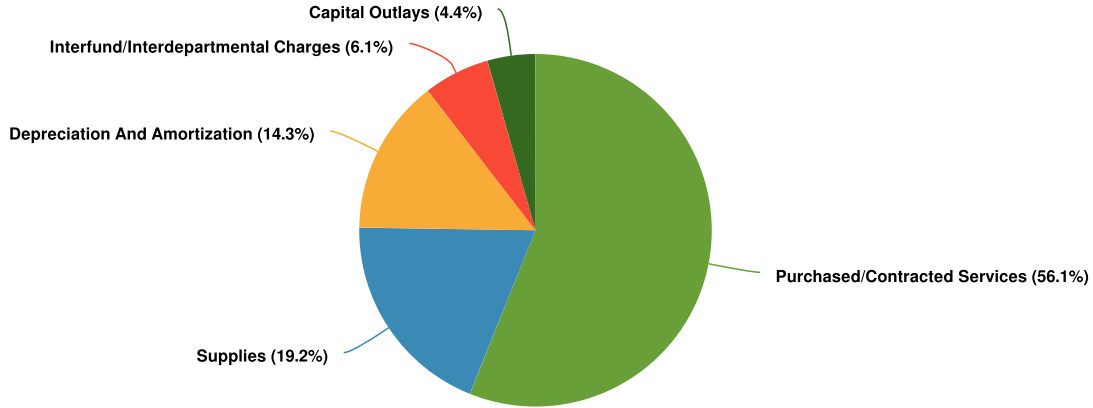
\$3,186,176 **\$133,316**
(4.37% vs. prior year)

Cedar Creek Wastewater Treatment Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|--------------------|------------------|--------------------|--------------------|--|
| Expense Objects | | | | | |
| Purchased/Contracted Services | | | | | |
| Purchased Professional Services | | | | | |
| Cedar Creek Sewer Treatment Plant | \$751,754 | \$509,320 | \$651,240 | \$672,046 | 3.2% |
| Total Purchased Professional Services: | \$751,754 | \$509,320 | \$651,240 | \$672,046 | 3.2% |
| Property Services | | | | | |
| Cedar Creek Sewer Treatment Plant | \$716,008 | \$359,245 | \$960,000 | \$1,072,000 | 11.7% |
| Total Property Services: | \$716,008 | \$359,245 | \$960,000 | \$1,072,000 | 11.7% |
| Other | | | | | |
| Cedar Creek Sewer Treatment Plant | \$12,014 | \$11,265 | \$43,100 | \$43,100 | 0% |
| Total Other: | \$12,014 | \$11,265 | \$43,100 | \$43,100 | 0% |
| Total Purchased/Contracted Services: | \$1,479,776 | \$879,830 | \$1,654,340 | \$1,787,146 | 8% |
| Supplies | | | | | |
| Cedar Creek Sewer Treatment Plant | \$353,000 | \$376,389 | \$609,920 | \$610,430 | 0.1% |
| Total Supplies: | \$353,000 | \$376,389 | \$609,920 | \$610,430 | 0.1% |
| Capital Outlays | | | | | |
| Capital Outlays | | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|--------------------|--------------------|--------------------|--------------------|--|
| Cedar Creek Sewer Treatment Plant | -\$63,022 | | \$0 | \$0 | 0% |
| Total Capital Outlays: | -\$63,022 | | \$0 | \$0 | 0% |
| Property | | | | | |
| Cedar Creek Sewer Treatment Plant | \$16,706 | \$324,478 | \$125,000 | \$125,000 | 0% |
| Total Property: | \$16,706 | \$324,478 | \$125,000 | \$125,000 | 0% |
| Machinery and Equipment | | | | | |
| Cedar Creek Sewer Treatment Plant | \$26,582 | \$0 | \$15,000 | \$15,000 | 0% |
| Total Machinery and Equipment: | \$26,582 | \$0 | \$15,000 | \$15,000 | 0% |
| Total Capital Outlays: | -\$19,734 | \$324,478 | \$140,000 | \$140,000 | 0% |
| Interfund/Interdepartmental Charges | | | | | |
| Cedar Creek Sewer Treatment Plant | \$217,200 | \$134,900 | \$193,600 | \$193,600 | 0% |
| Total Interfund/Interdepartmental Charges: | \$217,200 | \$134,900 | \$193,600 | \$193,600 | 0% |
| Depreciation And Amortization | | | | | |
| Depreciation | | | | | |
| Cedar Creek Sewer Treatment Plant | \$451,365 | \$0 | \$455,000 | \$455,000 | 0% |
| Total Depreciation: | \$451,365 | \$0 | \$455,000 | \$455,000 | 0% |
| Total Depreciation And Amortization: | \$451,365 | \$0 | \$455,000 | \$455,000 | 0% |
| Total Expense Objects: | \$2,481,609 | \$1,715,597 | \$3,052,860 | \$3,186,176 | 4.4% |

Goals and Objectives

1. Emphasize customer service, public education, communication, and teamwork to meet the needs of our customers.
2. Maintain all treatment infrastructure to ensure reliability and efficiency.
3. Effective operation and maintenance of wastewater treatment facilities.
4. Compliance with all federal, state, and local environmental regulatory requirements.
5. Participate in the City's emergency preparedness program.
6. Provide ongoing safety and technical training for staff.
7. Evaluate improvements necessary to prepare for future wastewater treatment needs

Performance Measures

| WORKLOAD PERFORMANCE MEASURE | FY22 | FY23 | FY24 | FY25 (ACTUAL) | FY26 (FORECASTED) |
|--|------|------|------|---------------|-------------------|
| Treated Wastewater (Million Gallons) | 442 | 468 | 462 | 467 | 500 |
| Treated Wastewater (Million Gallons/Day) | 1.21 | 1.28 | 1.26 | 1.28 | 1 |
| Sludge (Dry Tons) | 236 | 282 | 311 | 287 | 310 |

Marburg Wastewater Treatment (Enterprise Fund)



Horace Gee
Director of Utilities

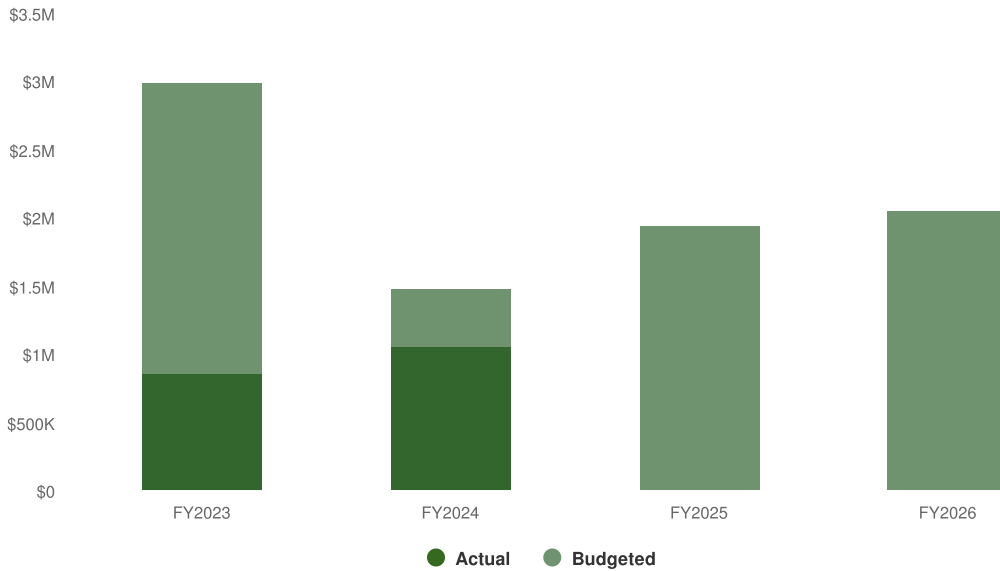
Statement of Purpose

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

Expenditures Summary

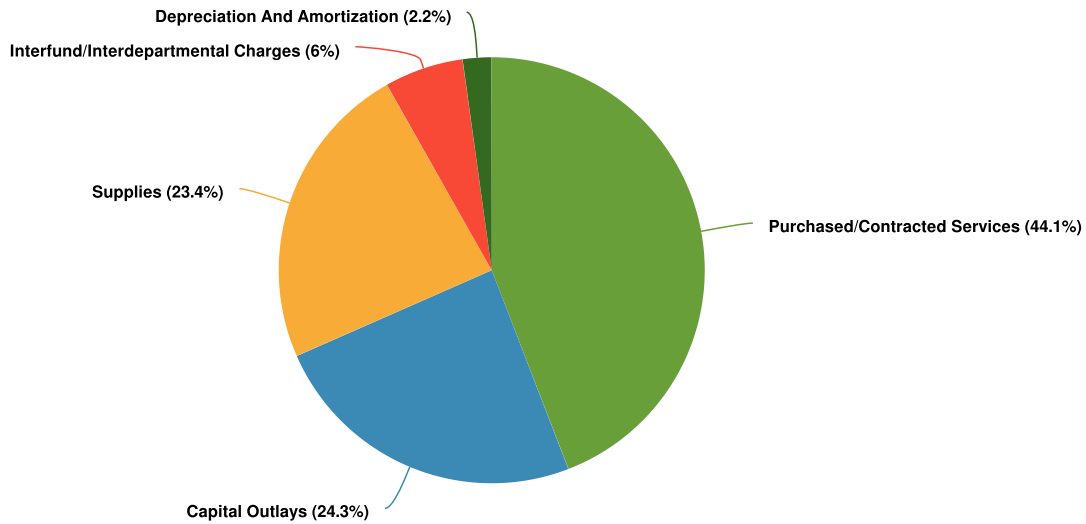
\$2,060,249 **\$110,419**
(5.66% vs. prior year)

Marburg Wastewater Treatment Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|------------------|------------------|------------------|------------------|--|
| Expense Objects | | | | | |
| Purchased/Contracted Services | | | | | |
| Purchased Professional Services | | | | | |
| Marburg Sewer Treatment Plant | \$255,779 | \$215,876 | \$464,780 | \$472,179 | 1.6% |
| Total Purchased Professional Services: | \$255,779 | \$215,876 | \$464,780 | \$472,179 | 1.6% |
| Property Services | | | | | |
| Marburg Sewer Treatment Plant | \$180,351 | \$481,318 | \$355,000 | \$420,100 | 18.3% |
| Total Property Services: | \$180,351 | \$481,318 | \$355,000 | \$420,100 | 18.3% |
| Other | | | | | |
| Marburg Sewer Treatment Plant | \$769 | \$7,846 | \$17,300 | \$17,300 | 0% |
| Total Other: | \$769 | \$7,846 | \$17,300 | \$17,300 | 0% |
| Total Purchased/Contracted Services: | \$436,899 | \$705,040 | \$837,080 | \$909,579 | 8.7% |
| Supplies | | | | | |
| Marburg Sewer Treatment Plant | \$282,810 | \$164,908 | \$444,050 | \$481,970 | 8.5% |
| Total Supplies: | \$282,810 | \$164,908 | \$444,050 | \$481,970 | 8.5% |
| Capital Outlays | | | | | |
| Property | | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|------------------|--------------------|--------------------|--------------------|--|
| Marburg Sewer Treatment Plant | \$0 | \$0 | \$500,000 | \$500,000 | 0% |
| Total Property: | \$0 | \$0 | \$500,000 | \$500,000 | 0% |
| Machinery and Equipment | | | | | |
| Marburg Sewer Treatment Plant | \$19,734 | \$100,902 | \$0 | \$0 | 0% |
| Total Machinery and Equipment: | \$19,734 | \$100,902 | \$0 | \$0 | 0% |
| Total Capital Outlays: | \$19,734 | \$100,902 | \$500,000 | \$500,000 | 0% |
| Interfund/Interdepartmental Charges | | | | | |
| Marburg Sewer Treatment Plant | \$75,500 | \$83,600 | \$123,700 | \$123,700 | 0% |
| Total Interfund/Interdepartmental Charges: | \$75,500 | \$83,600 | \$123,700 | \$123,700 | 0% |
| Depreciation And Amortization | | | | | |
| Depreciation | | | | | |
| Marburg Sewer Treatment Plant | \$43,170 | \$0 | \$45,000 | \$45,000 | 0% |
| Total Depreciation: | \$43,170 | \$0 | \$45,000 | \$45,000 | 0% |
| Total Depreciation And Amortization: | \$43,170 | \$0 | \$45,000 | \$45,000 | 0% |
| Total Expense Objects: | \$858,112 | \$1,054,449 | \$1,949,830 | \$2,060,249 | 5.7% |

Goals and Objectives

1. Emphasize customer service, public education, communication, and teamwork to meet the needs of our customers.
2. Maintain all treatment infrastructure to ensure reliability and efficiency.
3. Effective operation and maintenance of wastewater treatment facilities.
4. Compliance with all federal, state, and local environmental regulatory requirements.
5. Participate in the City's emergency preparedness program.
6. Provide ongoing safety and technical training for staff.
7. Evaluate improvements necessary to prepare for future wastewater treatment needs

Performance Measures

| WORKLOAD PERFORMANCE MEASURE | FY22 | FY23 | FY24 | FY25 (ACTUAL) | FY26 (FORECASTED) |
|--|--------|--------|--------|---------------|-------------------|
| Treated Wastewater (Million Gallons) | 205.35 | 219.56 | 194.32 | 201.93 | 212 |
| Treated Wastewater (Million Gallons/Day) | 0.56 | 0.6 | 0.53 | 0.55 | 0.58 |
| Sludge (Dry Tons) | 78.1 | 88.6 | 88.7 | *44.1 | 93 |

* Plant Upgrade in FY2025 required removing solids for construction, reducing the amount of solids to be dewatered

Wastewater Collection (Enterprise Fund)



Horace Gee
Director of Utilities

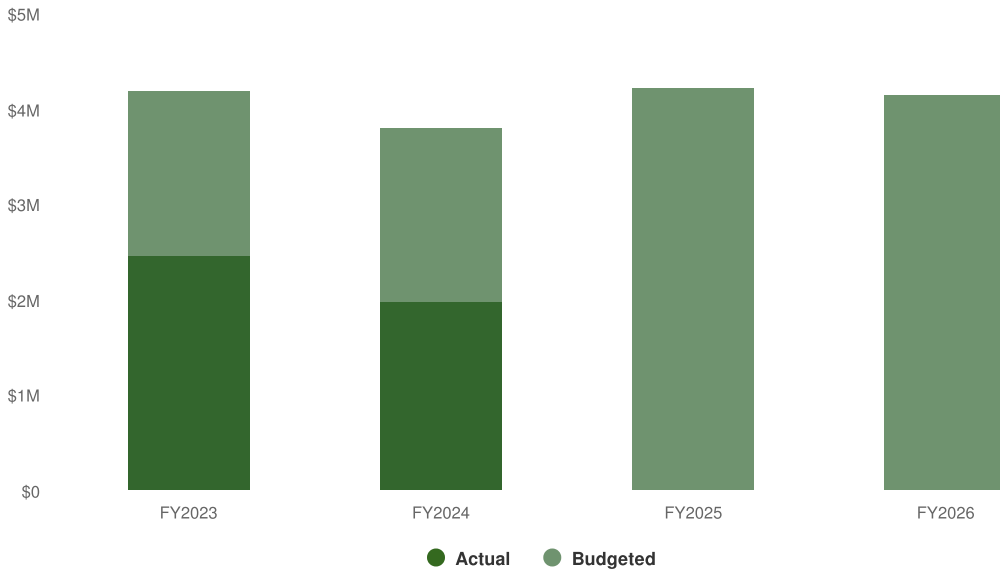
Statement of Purpose

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

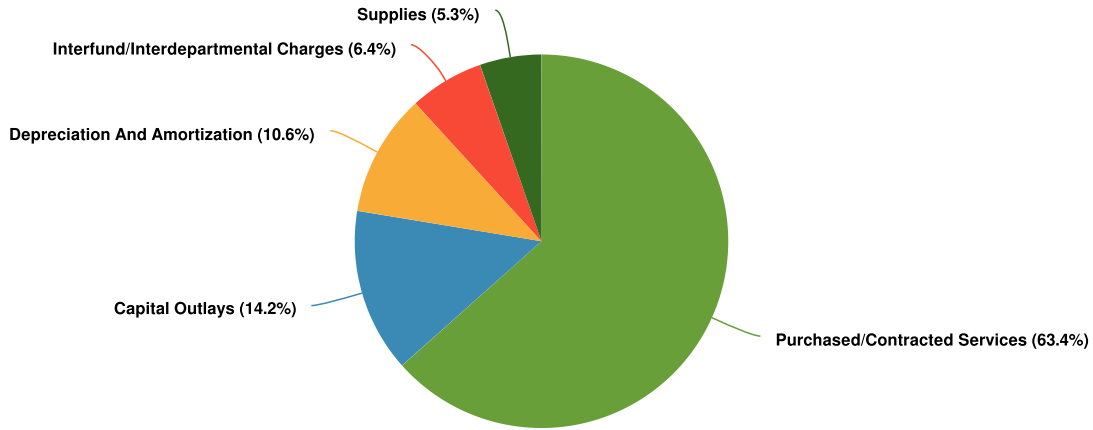
\$4,155,269 **-\$69,907**
(-1.65% vs. prior year)

Wastewater Collection Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|--------------------|--------------------|--------------------|--------------------|--|
| Expense Objects | | | | | |
| Purchased/Contracted Services | | | | | |
| Purchased Professional Services | | | | | |
| Wastewater Collection | \$1,263,032 | \$1,091,342 | \$1,704,376 | \$1,750,719 | 2.7% |
| Total Purchased Professional Services: | \$1,263,032 | \$1,091,342 | \$1,704,376 | \$1,750,719 | 2.7% |
| Property Services | | | | | |
| Wastewater Collection | \$412,088 | \$205,416 | \$1,005,000 | \$875,500 | -12.9% |
| Total Property Services: | \$412,088 | \$205,416 | \$1,005,000 | \$875,500 | -12.9% |
| Other | | | | | |
| Wastewater Collection | \$598 | \$685 | \$9,200 | \$9,200 | 0% |
| Total Other: | \$598 | \$685 | \$9,200 | \$9,200 | 0% |
| Total Purchased/Contracted Services: | \$1,675,719 | \$1,297,443 | \$2,718,576 | \$2,635,419 | -3.1% |
| Supplies | | | | | |
| Wastewater Collection | \$142,409 | \$92,527 | \$208,600 | \$221,850 | 6.4% |
| Total Supplies: | \$142,409 | \$92,527 | \$208,600 | \$221,850 | 6.4% |
| Capital Outlays | | | | | |
| Capital Outlays | | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|--------------------|--------------------|--------------------|--------------------|--|
| Wastewater Collection | -\$352,945 | | \$0 | \$0 | 0% |
| Total Capital Outlays: | -\$352,945 | | \$0 | \$0 | 0% |
| Property | | | | | |
| Wastewater Collection | \$0 | \$0 | \$590,000 | \$590,000 | 0% |
| Total Property: | \$0 | \$0 | \$590,000 | \$590,000 | 0% |
| Machinery and Equipment | | | | | |
| Wastewater Collection | \$352,945 | \$452,035 | \$0 | \$0 | 0% |
| Total Machinery and Equipment: | \$352,945 | \$452,035 | \$0 | \$0 | 0% |
| Total Capital Outlays: | \$0 | \$452,035 | \$590,000 | \$590,000 | 0% |
| Interfund/Interdepartmental Charges | | | | | |
| Wastewater Collection | \$217,800 | \$134,600 | \$268,000 | \$268,000 | 0% |
| Total Interfund/Interdepartmental Charges: | \$217,800 | \$134,600 | \$268,000 | \$268,000 | 0% |
| Depreciation And Amortization | | | | | |
| Depreciation | | | | | |
| Wastewater Collection | \$433,165 | \$0 | \$440,000 | \$440,000 | 0% |
| Total Depreciation: | \$433,165 | \$0 | \$440,000 | \$440,000 | 0% |
| Total Depreciation And Amortization: | \$433,165 | \$0 | \$440,000 | \$440,000 | 0% |
| Total Expense Objects: | \$2,469,093 | \$1,976,605 | \$4,225,176 | \$4,155,269 | -1.7% |

Goals and Objectives

1. Emphasize customer service, public education, communication, and teamwork to meet the needs of our customers.
2. Inspect and clean 20% of the wastewater collection system annually.
3. Maintain investment in the infrastructure.
4. Effective operation and maintenance of collection system and lift stations.
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 reviews.
8. Provide ongoing safety and technical training for staff.
9. Evaluate improvements necessary to prepare for future wastewater collection system demand

Performance Measures

| WORKLOAD PERFORMANCE MEASURE | FY22 | FY23 | FY24 | FY25 (ACTUAL) | FY26 (FORECASTED) |
|---|-------------|-------------|-------------|----------------------|------------------------------|
| Televising (feet) | 115,228' | 110,323' | 116,130 | 115,672 | 120,000 |
| Cleaning Sewer Lines (feet) | 130,604' | 109,419' | 116,593 | 122,964 | 120,000 |
| Lift Station Checks | 104 | 104 | 104 | 104 | 104 |
| Manhole Inspection | 961 | 914 | 1041 | 962 | 1000 |
| Manhole Raising | 17 | 8 | 35 | 11 | 25 |
| Utility Locates | 2,602 | 2,276 | 2,154 | 2,387 | 2,700 |
| Customer Calls | 110 | 123 | 114 | 120 | 120 |
| Easement Mowing (feet) | 59,400' | 59,400' | 62,000 | 62,000 | 62,000 |

Environmental Protection Fund

Stormwater (Enterprise Fund)



Horace Gee
Director of Utilities

Statment of Purpose

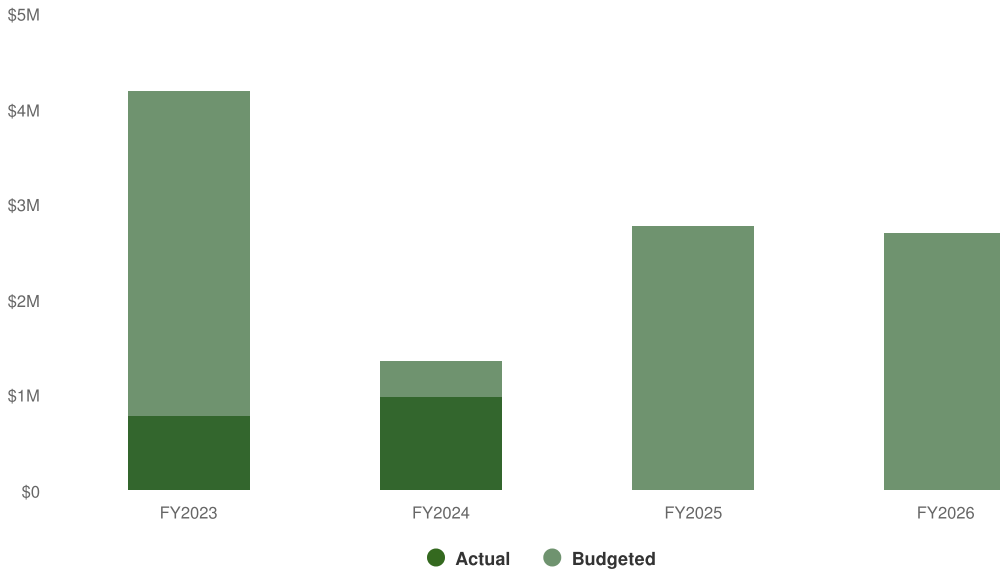
Stormwater Management is designed to efficiently address flood control, water quality, and the preservation of natural drainage systems. The Department's focus is to inform the public of stormwater issues and implement a program that monitors and maintains the quality of water that enters our waterways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

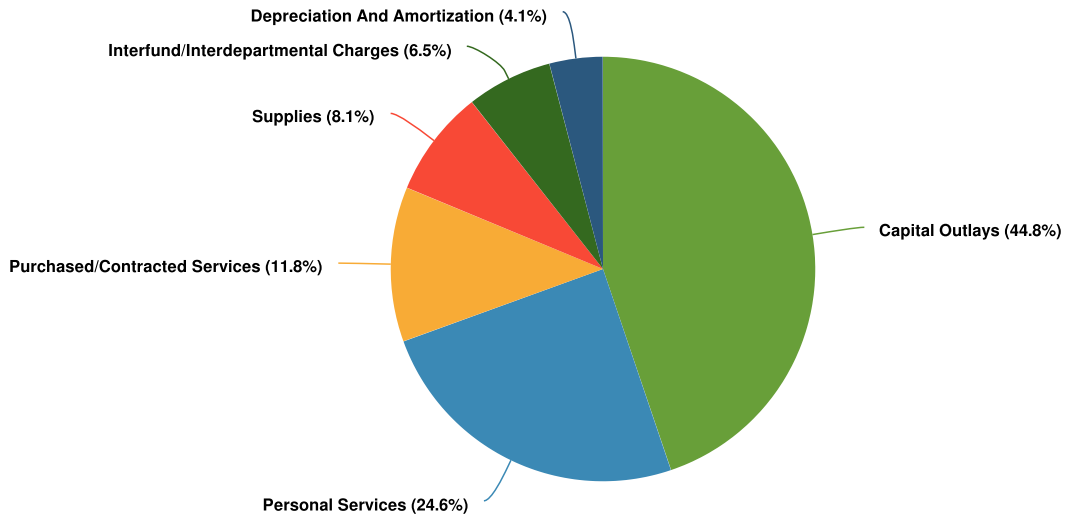
\$2,702,069 **-\$74,646**
(-2.69% vs. prior year)

Stormwater Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|------------------|------------------|------------------|------------------|--|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| Salaries and Wages | | | | | |
| Stormwater Collection And Disposal | \$206,202 | \$249,086 | \$486,494 | \$408,844 | -16% |
| Total Salaries and Wages: | \$206,202 | \$249,086 | \$486,494 | \$408,844 | -16% |
| Benefits | | | | | |
| Stormwater Collection And Disposal | \$94,383 | \$129,934 | \$280,470 | \$257,188 | -8.3% |
| Total Benefits: | \$94,383 | \$129,934 | \$280,470 | \$257,188 | -8.3% |
| Total Personal Services: | \$300,585 | \$379,020 | \$766,964 | \$666,033 | -13.2% |
| Purchased/Contracted Services | | | | | |
| Purchased Professional Services | | | | | |
| Stormwater Collection And Disposal | \$19,162 | \$3,265 | \$22,500 | \$22,500 | 0% |
| Total Purchased Professional Services: | \$19,162 | \$3,265 | \$22,500 | \$22,500 | 0% |
| Property Services | | | | | |
| Stormwater Collection And Disposal | \$201,678 | \$232,850 | \$300,000 | \$285,000 | -5% |
| Total Property Services: | \$201,678 | \$232,850 | \$300,000 | \$285,000 | -5% |
| Other | | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|---------------------|------------------|--------------------|--------------------|--|
| Stormwater Collection And Disposal | \$1,169 | \$2,202 | \$10,650 | \$11,335 | 6.4% |
| Total Other: | \$1,169 | \$2,202 | \$10,650 | \$11,335 | 6.4% |
| Total Purchased/Contracted Services: | \$222,009 | \$238,317 | \$333,150 | \$318,835 | -4.3% |
| Supplies | | | | | |
| Stormwater Collection And Disposal | \$85,762 | \$108,313 | \$179,560 | \$220,160 | 22.6% |
| Total Supplies: | \$85,762 | \$108,313 | \$179,560 | \$220,160 | 22.6% |
| Capital Outlays | | | | | |
| Capital Outlays | | | | | |
| Stormwater Collection And Disposal | -\$3,830,285 | | \$0 | \$0 | 0% |
| Total Capital Outlays: | -\$3,830,285 | | \$0 | \$0 | 0% |
| Property | | | | | |
| Stormwater Collection And Disposal | \$3,787,450 | \$106,078 | \$840,676 | \$840,676 | 0% |
| Total Property: | \$3,787,450 | \$106,078 | \$840,676 | \$840,676 | 0% |
| Machinery and Equipment | | | | | |
| Stormwater Collection And Disposal | \$42,835 | \$87,039 | \$370,265 | \$370,265 | 0% |
| Total Machinery and Equipment: | \$42,835 | \$87,039 | \$370,265 | \$370,265 | 0% |
| Total Capital Outlays: | \$0 | \$193,117 | \$1,210,941 | \$1,210,941 | 0% |
| Interfund/Interdepartmental Charges | | | | | |
| Stormwater Collection And Disposal | \$73,700 | \$79,600 | \$176,100 | \$176,100 | 0% |
| Total Interfund/Interdepartmental Charges: | \$73,700 | \$79,600 | \$176,100 | \$176,100 | 0% |
| Depreciation And Amortization | | | | | |
| Depreciation | | | | | |
| Stormwater Collection And Disposal | \$109,575 | \$0 | \$110,000 | \$110,000 | 0% |
| Total Depreciation: | \$109,575 | \$0 | \$110,000 | \$110,000 | 0% |
| Total Depreciation And Amortization: | \$109,575 | \$0 | \$110,000 | \$110,000 | 0% |
| Other Costs | | | | | |
| Bad Debt Expense | | | | | |
| Stormwater Collection And Disposal | \$240 | | \$0 | \$0 | 0% |
| Total Bad Debt Expense: | \$240 | | \$0 | \$0 | 0% |
| Total Other Costs: | \$240 | | \$0 | \$0 | 0% |
| Total Expense Objects: | \$791,871 | \$998,368 | \$2,776,715 | \$2,702,069 | -2.7% |

Goals and 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:
 - Assess Baseline Conditions
 - Identify Sources of Impairment
 - Document Stream Improvement
 - Water Quality Program Sampling
9. Annual reporting to EPD.
10. Participate in the City's Development Team.

Performance Measures

| WORKLOAD PERFORMANCE MEASURE | FY22 | FY23 | FY24 | FY25 (ACTUAL) | FY26 (FORECASTED) |
|---|------|------|------|------------------|----------------------|
| Inlet Inspections (Catch basin, junction box, grate inlet, drop INLET, HEADWALL) | 811 | 809 | 93 | 927 | 800 |
| Clogged storm drains | 57 | 13 | 8 | 33 | 60 |
| Ditch Maintenance | 75 | 8 | 11 | 32 | 40 |
| Drainage Complaints & requests for service | 37 | 2 | 2 | 14 | 50 |
| PM Inspections | 254 | 120 | 25 | 205 | 250 |

Fats, Oils & Grease (FOG) (Enterprise Fund)



Horace Gee
Director of Utilities

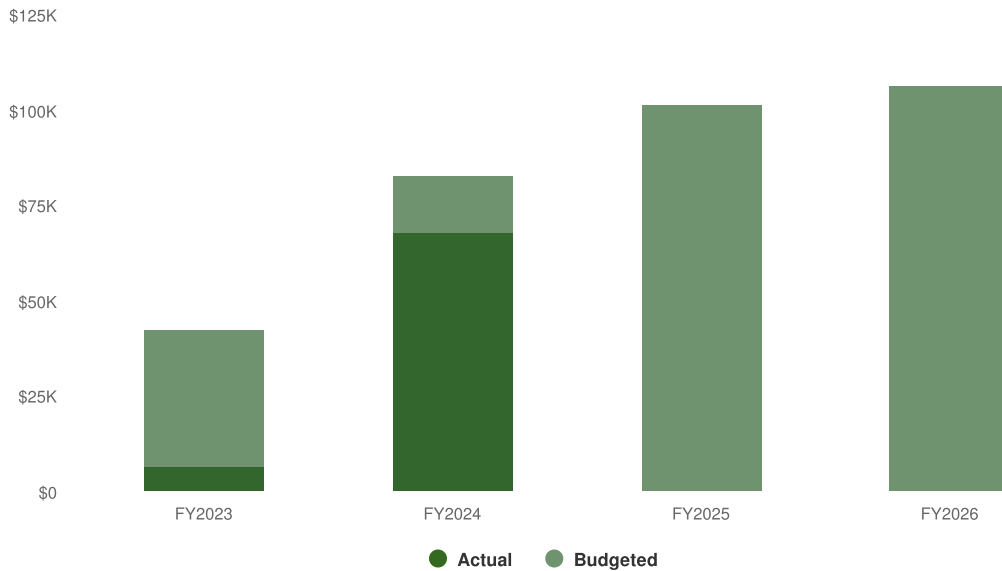
Statement of Purpose

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

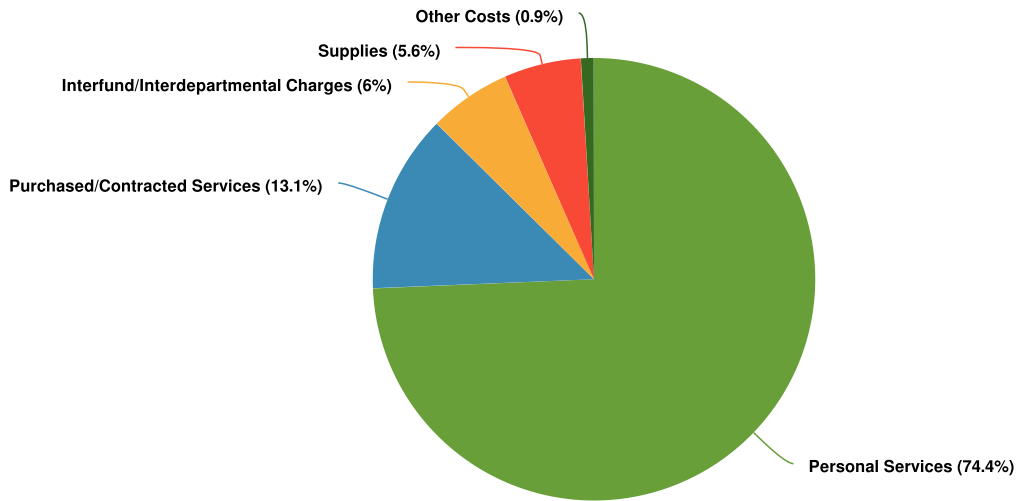
\$106,466 **\$4,942**
(4.87% vs. prior year)

Fats, Oils & Grease (FOG) Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|----------------|-----------------|-----------------|-----------------|--|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| Salaries and Wages | | | | | |
| Fats, Oils, Grease (Fog) | \$0 | \$42,585 | \$52,437 | \$57,236 | 9.2% |
| Total Salaries and Wages: | \$0 | \$42,585 | \$52,437 | \$57,236 | 9.2% |
| Benefits | | | | | |
| Fats, Oils, Grease (Fog) | \$4,096 | \$16,702 | \$18,537 | \$21,930 | 18.3% |
| Total Benefits: | \$4,096 | \$16,702 | \$18,537 | \$21,930 | 18.3% |
| Total Personal Services: | \$4,096 | \$59,287 | \$70,974 | \$79,166 | 11.5% |
| Purchased/Contracted Services | | | | | |
| Purchased Professional Services | | | | | |
| Fats, Oils, Grease (Fog) | \$0 | \$143 | \$10,000 | \$5,000 | -50% |
| Total Purchased Professional Services: | \$0 | \$143 | \$10,000 | \$5,000 | -50% |
| Property Services | | | | | |
| Fats, Oils, Grease (Fog) | \$44 | \$1,204 | \$4,000 | \$5,000 | 25% |
| Total Property Services: | \$44 | \$1,204 | \$4,000 | \$5,000 | 25% |
| Other | | | | | |
| Fats, Oils, Grease (Fog) | \$1,084 | \$1,467 | \$3,900 | \$3,900 | 0% |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|---------------|---------------|-----------------|-----------------|--|
| Total Other: | \$1,084 | \$1,467 | \$3,900 | \$3,900 | 0% |
| Total Purchased/Contracted Services: | \$1,128 | \$2,814 | \$17,900 | \$13,900 | -22.3% |
| Supplies | | | | | |
| Fats, Oils, Grease (Fog) | \$927 | \$580 | \$5,250 | \$6,000 | 14.3% |
| Total Supplies: | \$927 | \$580 | \$5,250 | \$6,000 | 14.3% |
| Interfund/Interdepartmental Charges | | | | | |
| Fats, Oils, Grease (Fog) | \$600 | \$5,200 | \$6,400 | \$6,400 | 0% |
| Total Interfund/Interdepartmental Charges: | \$600 | \$5,200 | \$6,400 | \$6,400 | 0% |
| Other Costs | | | | | |
| Payments to Other Agencies | | | | | |
| Fats, Oils, Grease (Fog) | \$0 | \$0 | \$1,000 | \$1,000 | 0% |
| Total Payments to Other Agencies: | \$0 | \$0 | \$1,000 | \$1,000 | 0% |
| Total Other Costs: | \$0 | \$0 | \$1,000 | \$1,000 | 0% |
| Total Expense Objects: | \$6,751 | \$67,881 | \$101,524 | \$106,466 | 4.9% |

Goals and 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

Performance Measures

| WORKLOAD PERFORMANCE MEASURE | FY22 | FY23 | FY24 | FY25 (ACTUAL) | FY26 (FORECASTED) |
|---------------------------------|------|------|------|---------------|-------------------|
| Site Inspections | 184 | 232 | 86 | 262 | 275 |
| Pump-out/Inspections | 277 | 236 | 69 | 283 | 300 |
| Re-inspections | 48 | 35 | 10 | 72 | 100 |
| Non-compliant | 0 | 0 | 0 | 0 | 0 |
| Backflow Tested in House | | | | | 15 |
| Backflow Tested by Contreractor | | | | | 1200 |

Gas (Enterprise Fund)



Horace Gee
Director of Utilities

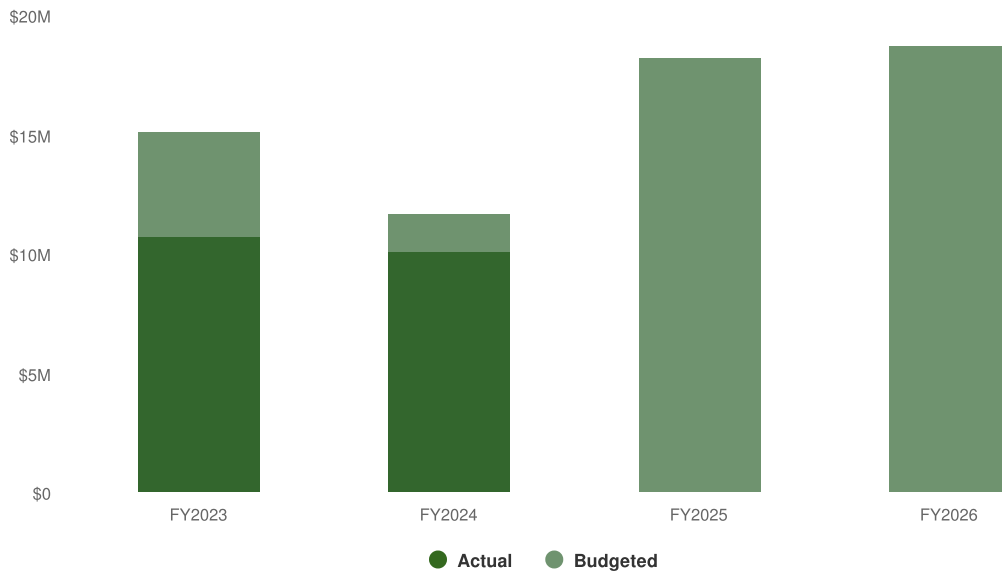
Statement of Purpose

Distribute natural gas to residential, commercial and industrial customers. The City distributes gas to citizens that has been purchased from the Municipal Gas Authority of Georgia (MGAG).

Expenditures Summary

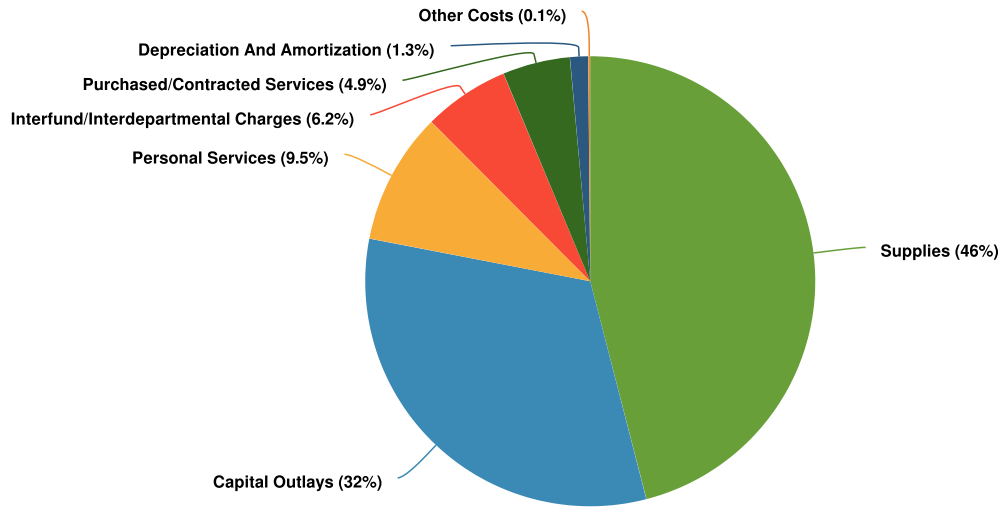
\$18,745,481 **\$505,997**
(2.77% vs. prior year)

Gas Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|------------------|------------------|--------------------|--------------------|--|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| Salaries and Wages | | | | | |
| Gas | \$626,622 | \$463,573 | \$896,198 | \$1,085,164 | 21.1% |
| Total Salaries and Wages: | \$626,622 | \$463,573 | \$896,198 | \$1,085,164 | 21.1% |
| Benefits | | | | | |
| Gas | \$236,267 | \$285,410 | \$493,866 | \$694,332 | 40.6% |
| Total Benefits: | \$236,267 | \$285,410 | \$493,866 | \$694,332 | 40.6% |
| Total Personal Services: | \$862,888 | \$748,983 | \$1,390,064 | \$1,779,496 | 28% |
| Purchased/Contracted Services | | | | | |
| Purchased Professional Services | | | | | |
| Gas | \$315,473 | \$317,394 | \$327,300 | \$344,300 | 5.2% |
| Total Purchased Professional Services: | \$315,473 | \$317,394 | \$327,300 | \$344,300 | 5.2% |
| Property Services | | | | | |
| Gas | \$193,817 | \$317,482 | \$456,800 | \$449,800 | -1.5% |
| Total Property Services: | \$193,817 | \$317,482 | \$456,800 | \$449,800 | -1.5% |
| Other | | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|---------------------|--------------------|--------------------|--------------------|--|
| Gas | \$52,216 | \$59,373 | \$115,050 | \$115,450 | 0.3% |
| Total Other: | \$52,216 | \$59,373 | \$115,050 | \$115,450 | 0.3% |
| Total Purchased/Contracted Services: | \$561,506 | \$694,249 | \$899,150 | \$909,550 | 1.2% |
| Supplies | | | | | |
| Gas | \$8,003,064 | \$4,836,936 | \$8,516,070 | \$8,622,235 | 1.2% |
| Total Supplies: | \$8,003,064 | \$4,836,936 | \$8,516,070 | \$8,622,235 | 1.2% |
| Capital Outlays | | | | | |
| Capital Outlays | | | | | |
| Gas | -\$1,200,818 | | \$0 | \$0 | 0% |
| Total Capital Outlays: | -\$1,200,818 | | \$0 | \$0 | 0% |
| Property | | | | | |
| Gas | \$942,805 | \$2,793,143 | \$5,914,000 | \$5,914,000 | 0% |
| Total Property: | \$942,805 | \$2,793,143 | \$5,914,000 | \$5,914,000 | 0% |
| Machinery and Equipment | | | | | |
| Gas | \$258,013 | \$183,802 | \$93,000 | \$93,000 | 0% |
| Total Machinery and Equipment: | \$258,013 | \$183,802 | \$93,000 | \$93,000 | 0% |
| Total Capital Outlays: | \$0 | \$2,976,945 | \$6,007,000 | \$6,007,000 | 0% |
| Interfund/Interdepartmental Charges | | | | | |
| Gas | \$988,000 | \$768,000 | \$1,156,900 | \$1,156,900 | 0% |
| Total Interfund/Interdepartmental Charges: | \$988,000 | \$768,000 | \$1,156,900 | \$1,156,900 | 0% |
| Depreciation And Amortization | | | | | |
| Depreciation | | | | | |
| Gas | \$242,479 | \$0 | \$245,000 | \$245,000 | 0% |
| Total Depreciation: | \$242,479 | \$0 | \$245,000 | \$245,000 | 0% |
| Total Depreciation And Amortization: | \$242,479 | \$0 | \$245,000 | \$245,000 | 0% |
| Other Costs | | | | | |
| Payments to Other Agencies | | | | | |
| Gas | \$3,160 | \$6,076 | \$10,300 | \$10,300 | 0% |
| Total Payments to Other Agencies: | \$3,160 | \$6,076 | \$10,300 | \$10,300 | 0% |
| Payments to Others | | | | | |
| Gas | \$83,400 | \$78,700 | \$0 | \$0 | 0% |
| Total Payments to Others: | \$83,400 | \$78,700 | \$0 | \$0 | 0% |
| Bad Debt Expense | | | | | |
| Gas | \$15,037 | | \$15,000 | \$15,000 | 0% |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|--|
| Total Bad Debt Expense: | \$15,037 | | \$15,000 | \$15,000 | 0% |
| Total Other Costs: | \$101,597 | \$84,776 | \$25,300 | \$25,300 | 0% |
| Total Expense Objects: | \$10,759,534 | \$10,109,889 | \$18,239,484 | \$18,745,481 | 2.8% |

Goals and 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.

Performance Measures

| WORKLOAD PERFORMANCE MEASURE | FY22 | FY23 | FY24 | FY25 (ACTUAL) | FY26 (FORECASTED) |
|--|--------|--------|--------|---------------|-------------------|
| Number of Services | 7,619 | 8,624 | 8,662 | 9,000 | 10,000 |
| Miles of Main | 258 | 276 | 363.2 | 380 | 400 |
| Gas afterhours calls | 95 | 84 | 31 | 96 | 100 |
| Gas Utility 811 Locates | 11,459 | 9,829 | 3,518 | 10,087 | 11,000 |
| Fiber Utility Locates | 338 | 258 | 147 | 285 | 300 |
| Install new services | 404 | 252 | 48 | 321 | 500 |
| Investigate Leaks | 202 | 180 | 63 | 187 | 220 |
| Repair gas leaks at meter | 103 | 77 | 0 | 96 | 100 |
| Set gas meters | 423 | 265 | 54 | 323 | 430 |
| | | | | | |
| | | | | | |
| ANNUAL REGULATORY REQUIREMENTS | | | | | |
| Large meter testing | 50 | 60 | 60 | 60 | 60 |
| Leak-AC walking survey-services 1/3 system 192.723 (b) | 3,017 | 3,312 | 4,368 | 4,000 | 3100 |
| | | | | | |
| Leak survey-miles walked/inspected 192.723 (b)2 | 86.19 | 64.37 | 106.1 | 82.4 | 85 |
| Atmospheric Corrosion inspections 1/3 meters 192.481 (a) | 2,446 | 2,104 | 4,516 | 3,000 | 3000 |
| | | | | | |
| Regulator station inspections 192.739 (a) & 192.743 (a) | 36 | 36 | 37 | 38 | 39 |
| | | | | | |
| Public Awareness Program-Messages 192.616 & API RP1162 | | | | | |
| Customers-twice annually | 39,375 | 40,988 | 42,488 | 43,988 | 45,000 |
| Non-customers -annually | 861 | 875 | 890 | 915 | 1200 |
| Emergency Responders-annually | 27 | 27 | 27 | 27 | 27 |
| Public Officials-annually | 44 | 44 | 44 | 44 | 44 |
| Critical Valve Maintenance 192.747 (a) | 27 | 27 | 27 | 27 | 36 |
| Curb Valve Maintenance §192.385 | 106 | 126 | 138 | 150 | 180 |

Solid Waste Collection (Enterprise Fund)



Clint Cannon
Director of Public Works

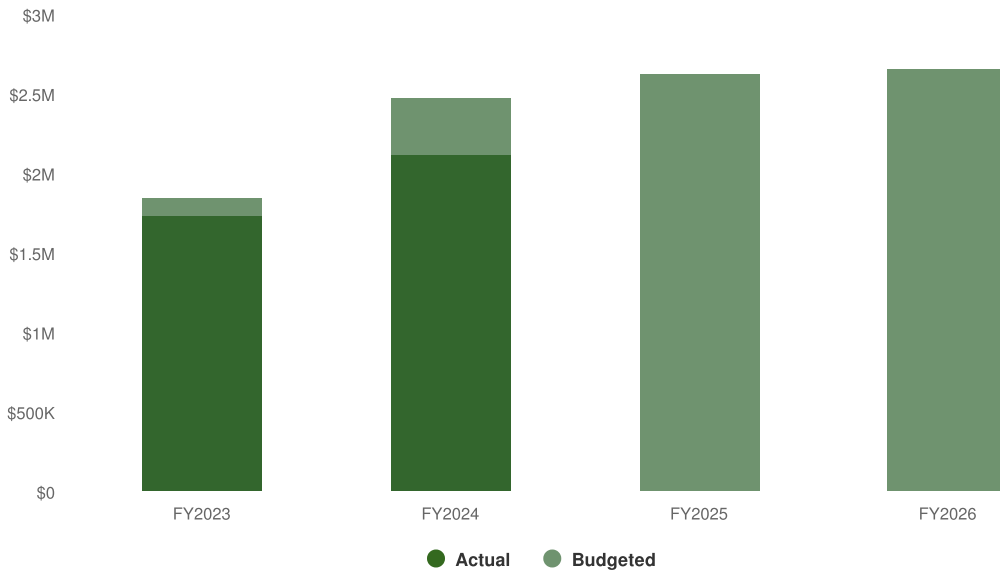
Statement of Purpose

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

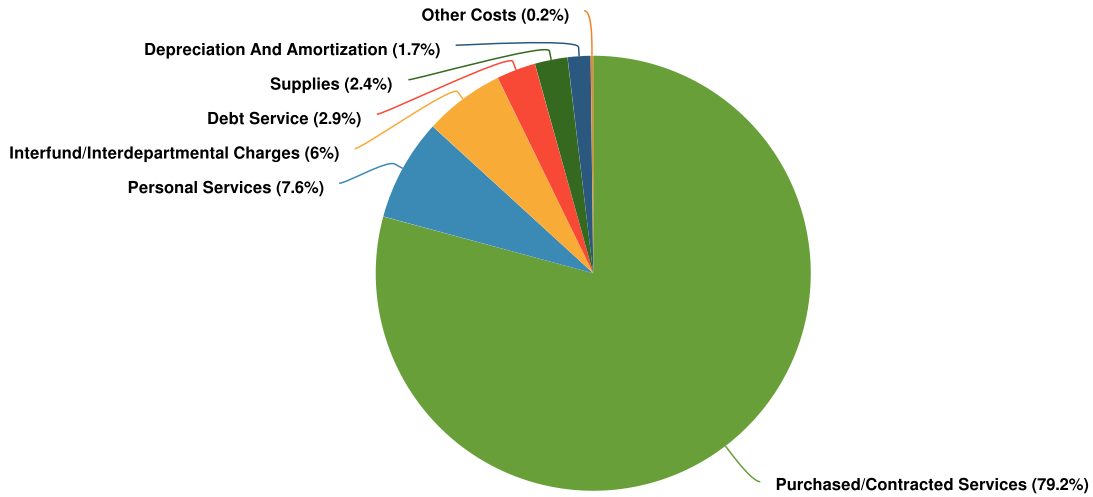
\$2,664,525 **\$34,657**
(1.32% vs. prior year)

Solid Waste Collection Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|--------------------|--------------------|--------------------|--------------------|--|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| Salaries and Wages | | | | | |
| Solid Waste and Recycling | \$17,963 | \$146,549 | \$82,967 | \$134,153 | 61.7% |
| Total Salaries and Wages: | \$17,963 | \$146,549 | \$82,967 | \$134,153 | 61.7% |
| Benefits | | | | | |
| Solid Waste and Recycling | \$9,836 | \$64,914 | \$31,551 | \$68,187 | 116.1% |
| Total Benefits: | \$9,836 | \$64,914 | \$31,551 | \$68,187 | 116.1% |
| Total Personal Services: | \$27,799 | \$211,463 | \$114,518 | \$202,340 | 76.7% |
| Purchased/Contracted Services | | | | | |
| Purchased Professional Services | | | | | |
| Solid Waste and Recycling | \$1,441,888 | \$1,626,822 | \$2,016,500 | \$1,975,836 | -2% |
| Total Purchased Professional Services: | \$1,441,888 | \$1,626,822 | \$2,016,500 | \$1,975,836 | -2% |
| Property Services | | | | | |
| Solid Waste and Recycling | \$25,002 | \$45,251 | \$125,000 | \$124,500 | -0.4% |
| Total Property Services: | \$25,002 | \$45,251 | \$125,000 | \$124,500 | -0.4% |
| Other | | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|--------------------|--------------------|--------------------|--------------------|--|
| Solid Waste and Recycling | \$16,429 | \$7,046 | \$17,200 | \$10,200 | -40.7% |
| Total Other: | \$16,429 | \$7,046 | \$17,200 | \$10,200 | -40.7% |
| Total Purchased/Contracted Services: | \$1,483,320 | \$1,679,119 | \$2,158,700 | \$2,110,536 | -2.2% |
| Supplies | | | | | |
| Solid Waste and Recycling | \$8,364 | \$25,065 | \$70,000 | \$65,000 | -7.1% |
| Total Supplies: | \$8,364 | \$25,065 | \$70,000 | \$65,000 | -7.1% |
| Interfund/Interdepartmental Charges | | | | | |
| Solid Waste and Recycling | \$160,800 | \$117,000 | \$158,900 | \$158,900 | 0% |
| Total Interfund/Interdepartmental Charges: | \$160,800 | \$117,000 | \$158,900 | \$158,900 | 0% |
| Depreciation And Amortization | | | | | |
| Depreciation | | | | | |
| Solid Waste and Recycling | \$44,337 | \$0 | \$45,000 | \$45,000 | 0% |
| Total Depreciation: | \$44,337 | \$0 | \$45,000 | \$45,000 | 0% |
| Total Depreciation And Amortization: | \$44,337 | \$0 | \$45,000 | \$45,000 | 0% |
| Other Costs | | | | | |
| Bad Debt Expense | | | | | |
| Solid Waste and Recycling | \$3,965 | | \$5,000 | \$5,000 | 0% |
| Total Bad Debt Expense: | \$3,965 | | \$5,000 | \$5,000 | 0% |
| Total Other Costs: | \$3,965 | | \$5,000 | \$5,000 | 0% |
| Debt Service | | | | | |
| Principal | | | | | |
| Solid Waste and Recycling | \$0 | \$81,395 | \$70,900 | \$70,900 | 0% |
| Total Principal: | \$0 | \$81,395 | \$70,900 | \$70,900 | 0% |
| Interest | | | | | |
| Solid Waste and Recycling | \$9,983 | \$10,078 | \$6,850 | \$6,850 | 0% |
| Total Interest: | \$9,983 | \$10,078 | \$6,850 | \$6,850 | 0% |
| Total Debt Service: | \$9,983 | \$91,473 | \$77,750 | \$77,750 | 0% |
| Total Expense Objects: | \$1,738,568 | \$2,124,119 | \$2,629,868 | \$2,664,525 | 1.3% |

Performance Measures

Golf Fund

Golf Course - Pro Shop Operations (Enterprise Fund)



Elizabeth Clarkson
General Manager

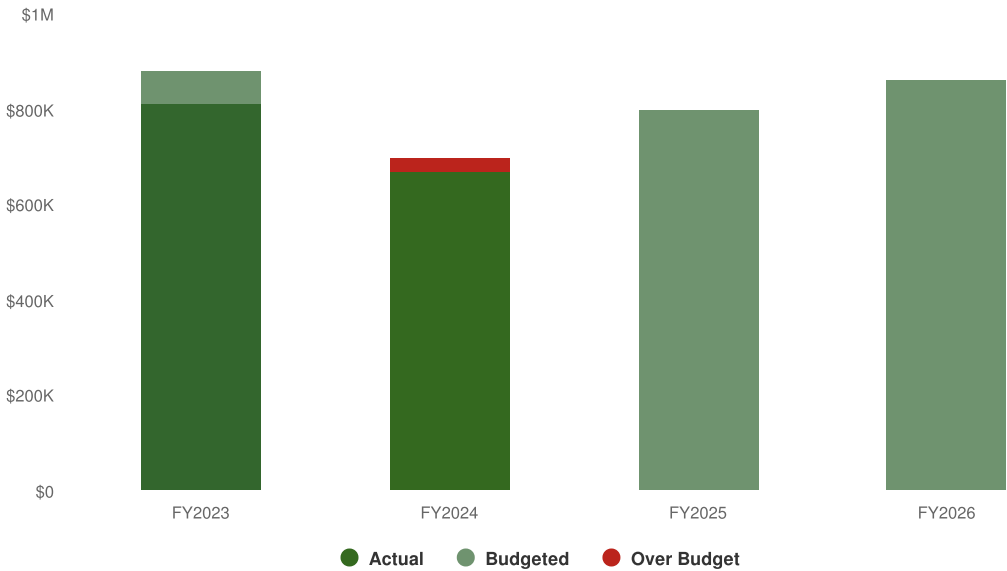
Statement of Purpose

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

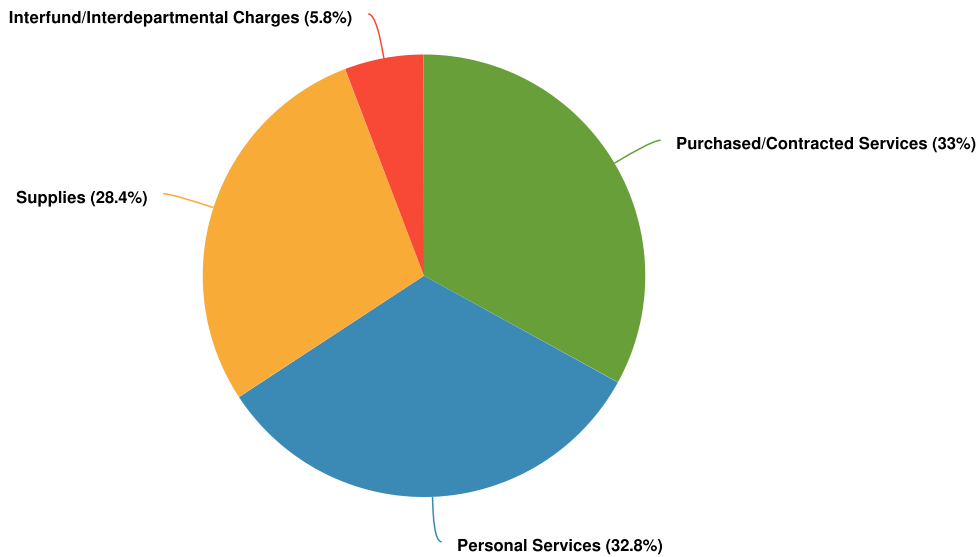
\$862,870 **\$62,906**
(7.86% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|------------------|------------------|------------------|------------------|--|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| Salaries and Wages | | | | | |
| Golf Proshop | \$186,949 | \$140,857 | \$227,591 | \$236,600 | 4% |
| Total Salaries and Wages: | \$186,949 | \$140,857 | \$227,591 | \$236,600 | 4% |
| Benefits | | | | | |
| Golf Proshop | \$33,094 | \$36,459 | \$47,159 | \$46,122 | -2.2% |
| Total Benefits: | \$33,094 | \$36,459 | \$47,159 | \$46,122 | -2.2% |
| Total Personal Services: | \$220,042 | \$177,317 | \$274,750 | \$282,722 | 2.9% |
| Purchased/Contracted Services | | | | | |
| Purchased Professional Services | | | | | |
| Golf Proshop | \$127,561 | \$105,513 | \$143,084 | \$147,084 | 2.8% |
| Total Purchased Professional Services: | \$127,561 | \$105,513 | \$143,084 | \$147,084 | 2.8% |
| Property Services | | | | | |
| Golf Proshop | \$52,926 | \$68,023 | \$68,064 | \$69,864 | 2.6% |
| Total Property Services: | \$52,926 | \$68,023 | \$68,064 | \$69,864 | 2.6% |
| Other | | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|------------------|------------------|------------------|------------------|--|
| Golf Proshop | \$40,134 | \$65,865 | \$64,150 | \$67,850 | 5.8% |
| Total Other: | \$40,134 | \$65,865 | \$64,150 | \$67,850 | 5.8% |
| Total Purchased/Contracted Services: | \$220,621 | \$239,400 | \$275,298 | \$284,798 | 3.5% |
| Supplies | | | | | |
| Golf Proshop | \$252,014 | \$225,905 | \$199,816 | \$245,250 | 22.7% |
| Total Supplies: | \$252,014 | \$225,905 | \$199,816 | \$245,250 | 22.7% |
| Interfund/Interdepartmental Charges | | | | | |
| Golf Proshop | \$75,500 | \$55,100 | \$50,100 | \$50,100 | 0% |
| Total Interfund/Interdepartmental Charges: | \$75,500 | \$55,100 | \$50,100 | \$50,100 | 0% |
| Depreciation And Amortization | | | | | |
| Depreciation | | | | | |
| Golf Proshop | \$4,733 | \$0 | \$0 | \$0 | 0% |
| Total Depreciation: | \$4,733 | \$0 | \$0 | \$0 | 0% |
| Amortization | | | | | |
| Golf Proshop | \$32,872 | | \$0 | \$0 | 0% |
| Total Amortization: | \$32,872 | | \$0 | \$0 | 0% |
| Total Depreciation And Amortization: | \$37,604 | \$0 | \$0 | \$0 | 0% |
| Debt Service | | | | | |
| Interest | | | | | |
| Golf Proshop | \$5,760 | | \$0 | \$0 | 0% |
| Total Interest: | \$5,760 | | \$0 | \$0 | 0% |
| Total Debt Service: | \$5,760 | \$0 | \$0 | \$0 | 0% |
| Total Expense Objects: | \$811,542 | \$697,721 | \$799,964 | \$862,870 | 7.9% |

Goals and 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.

Performance Measures

| WORKLOAD PERFORMANCE MEASURE | FY22 | FY23 | FY24 | FY25 (ACTUAL) | FY26 (FORECASTED) |
|---------------------------------|--------------|--------------|--------------|---------------|-------------------|
| Rounds | 37,042 | 40,699 | 41,000 | 30,674 | 40,156 |
| Total Revenue | \$ 1,845,222 | \$ 2,180,428 | \$ 2,463,406 | \$ 2,074,651 | \$2,485,575 |
| Avg Rate | 37 | 41 | 49 | 49 | 53 |
| Retail Rev per Round | \$ 3.59 | \$ 4.54 | \$ 4.93 | \$ 5.30 | \$6.00 |
| F&B Rev per Round | 4 | 4 | 5 | 5 | 5 |
| | | | | | |
| Marketing Measures: | | | | | |
| Emails in Database | 3,500 | 5,000 | 7,700 | 9,147 | 10,500 |
| Facebook Followers | 1,000 | 1,100 | 1,200 | 1,339 | 1,500 |
| Instagram Followers | 50 | 185 | 350 | 595 | 675 |
| X Followers | 5 | 20 | 36 | 38 | 50 |
| Total Annual Website Users | NPT | NPT | 40,000 | 36,000 | 37000 |
| Average Website Engagement Time | NPT | NPT | 1 Min | 1 Min | 1 Min |
| | | | | | |
| GolfPass Approval Rating | 97.00% | 95.70% | 93.00% | 94.9% | 95.2% |

Golf Course - Maintenance Operations (Enterprise Fund)



Elizabeth Clarkson
General Manager

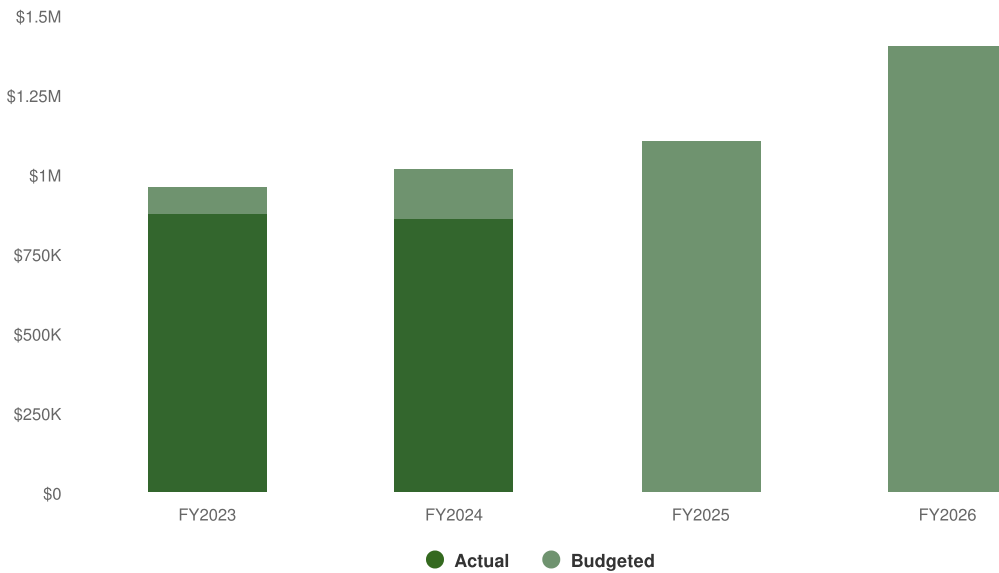
Statement of Purpose

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.

Expenditures Summary

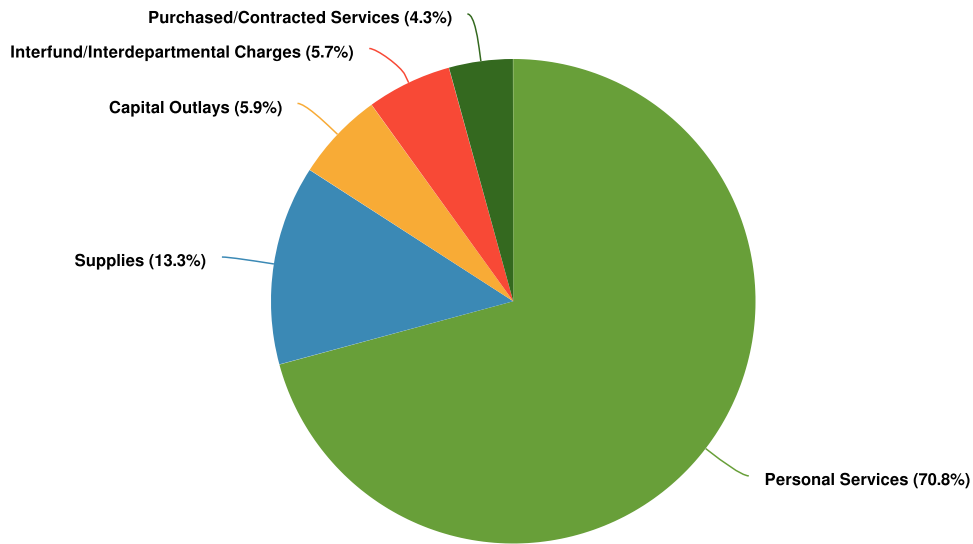
\$1,405,254 **\$296,344**
(26.72% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|------------------|------------------|------------------|------------------|--|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| Salaries and Wages | | | | | |
| Golf Maintenance | \$350,144 | \$317,693 | \$486,708 | \$631,784 | 29.8% |
| Total Salaries and Wages: | \$350,144 | \$317,693 | \$486,708 | \$631,784 | 29.8% |
| Benefits | | | | | |
| Golf Maintenance | \$91,214 | \$124,312 | \$221,350 | \$363,119 | 64% |
| Total Benefits: | \$91,214 | \$124,312 | \$221,350 | \$363,119 | 64% |
| Total Personal Services: | \$441,358 | \$442,005 | \$708,058 | \$994,902 | 40.5% |
| Purchased/Contracted Services | | | | | |
| Purchased Professional Services | | | | | |
| Golf Maintenance | \$5,204 | \$10,297 | \$7,500 | \$13,000 | 73.3% |
| Total Purchased Professional Services: | \$5,204 | \$10,297 | \$7,500 | \$13,000 | 73.3% |
| Property Services | | | | | |
| Golf Maintenance | \$50,594 | \$27,209 | \$36,900 | \$40,900 | 10.8% |
| Total Property Services: | \$50,594 | \$27,209 | \$36,900 | \$40,900 | 10.8% |
| Other | | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|-------------------|------------------|--------------------|--------------------|--|
| Golf Maintenance | \$3,776 | \$3,542 | \$6,050 | \$6,050 | 0% |
| Total Other: | \$3,776 | \$3,542 | \$6,050 | \$6,050 | 0% |
| Total Purchased/Contracted Services: | \$59,574 | \$41,048 | \$50,450 | \$59,950 | 18.8% |
| Supplies | | | | | |
| Golf Maintenance | \$216,610 | \$152,743 | \$187,200 | \$187,200 | 0% |
| Total Supplies: | \$216,610 | \$152,743 | \$187,200 | \$187,200 | 0% |
| Capital Outlays | | | | | |
| Capital Outlays | | | | | |
| Golf Maintenance | -\$125,736 | | \$0 | \$0 | 0% |
| Total Capital Outlays: | -\$125,736 | | \$0 | \$0 | 0% |
| Property | | | | | |
| Golf Maintenance | \$43,624 | \$73,300 | \$64,800 | \$64,800 | 0% |
| Total Property: | \$43,624 | \$73,300 | \$64,800 | \$64,800 | 0% |
| Machinery and Equipment | | | | | |
| Golf Maintenance | \$82,112 | \$85,576 | \$18,702 | \$18,702 | 0% |
| Total Machinery and Equipment: | \$82,112 | \$85,576 | \$18,702 | \$18,702 | 0% |
| Total Capital Outlays: | \$0 | \$158,876 | \$83,502 | \$83,502 | 0% |
| Interfund/Interdepartmental Charges | | | | | |
| Golf Maintenance | \$81,800 | \$68,900 | \$79,700 | \$79,700 | 0% |
| Total Interfund/Interdepartmental Charges: | \$81,800 | \$68,900 | \$79,700 | \$79,700 | 0% |
| Depreciation And Amortization | | | | | |
| Depreciation | | | | | |
| Golf Maintenance | \$79,185 | \$0 | \$0 | \$0 | 0% |
| Total Depreciation: | \$79,185 | \$0 | \$0 | \$0 | 0% |
| Total Depreciation And Amortization: | \$79,185 | \$0 | \$0 | \$0 | 0% |
| Other Costs | | | | | |
| Payments to Other Agencies | | | | | |
| Golf Maintenance | \$100 | | \$0 | \$0 | 0% |
| Total Payments to Other Agencies: | \$100 | | \$0 | \$0 | 0% |
| Total Other Costs: | \$100 | | \$0 | \$0 | 0% |
| Total Expense Objects: | \$878,627 | \$863,573 | \$1,108,910 | \$1,405,254 | 26.7% |

Internal Service Fund

These funds are used to account for goods and services provided by one department to other departments or funds on a cost reimbursement basis. The City's internal service fund is used to account for utility services provided.

Utility Billings and Collections (Internal Services Fund)



Michele Melville
Customer Service Manager

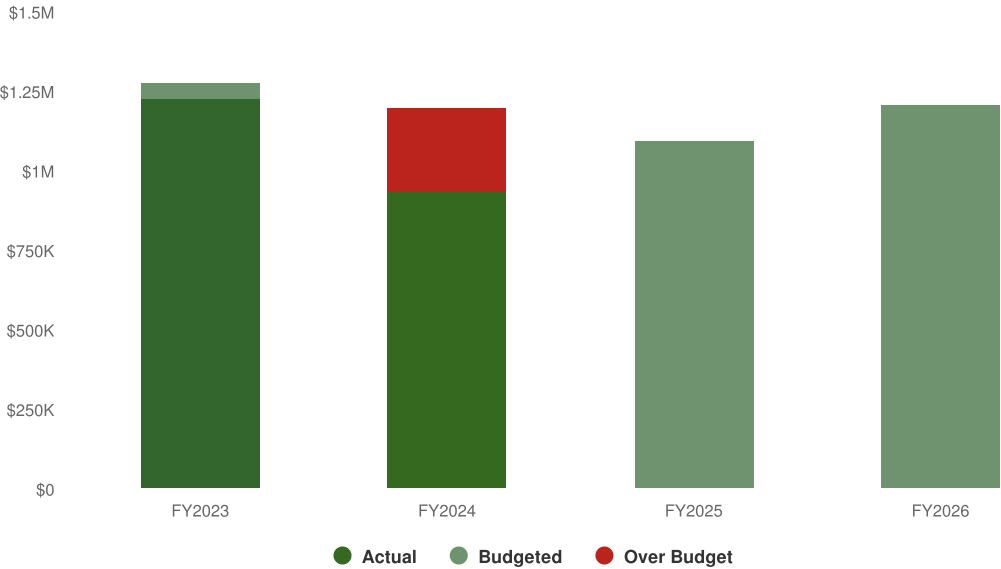
Statement of Purpose

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

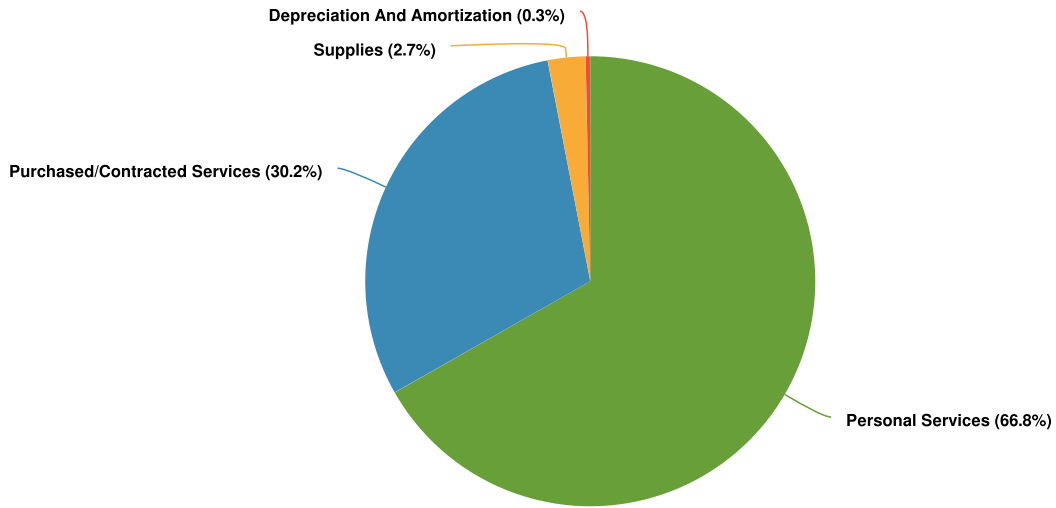
\$1,206,292 **\$110,931**
(10.13% vs. prior year)

Utility Billings and Collections Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|------------------|------------------|------------------|------------------|--|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| Salaries and Wages | | | | | |
| Customer Service | \$416,994 | \$330,480 | \$447,514 | \$493,731 | 10.3% |
| Total Salaries and Wages: | \$416,994 | \$330,480 | \$447,514 | \$493,731 | 10.3% |
| Benefits | | | | | |
| Customer Service | \$205,112 | \$165,389 | \$248,435 | \$311,807 | 25.5% |
| Total Benefits: | \$205,112 | \$165,389 | \$248,435 | \$311,807 | 25.5% |
| Total Personal Services: | \$622,106 | \$495,869 | \$695,949 | \$805,538 | 15.7% |
| Purchased/Contracted Services | | | | | |
| Purchased Professional Services | | | | | |
| Customer Service | \$140,041 | \$157,502 | \$245,732 | \$253,629 | 3.2% |
| Total Purchased Professional Services: | \$140,041 | \$157,502 | \$245,732 | \$253,629 | 3.2% |
| Property Services | | | | | |
| Customer Service | \$45,176 | \$28,137 | \$62,936 | \$56,148 | -10.8% |
| Total Property Services: | \$45,176 | \$28,137 | \$62,936 | \$56,148 | -10.8% |
| Other | | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|--------------------|--------------------|--------------------|--------------------|--|
| Customer Service | \$393,857 | \$497,779 | \$54,408 | \$54,408 | 0% |
| Total Other: | \$393,857 | \$497,779 | \$54,408 | \$54,408 | 0% |
| Total Purchased/Contracted Services: | \$579,074 | \$683,418 | \$363,076 | \$364,185 | 0.3% |
| Supplies | | | | | |
| Customer Service | \$34,709 | \$16,704 | \$32,336 | \$32,569 | 0.7% |
| Total Supplies: | \$34,709 | \$16,704 | \$32,336 | \$32,569 | 0.7% |
| Capital Outlays | | | | | |
| Capital Outlays | | | | | |
| Customer Service | -\$42,427 | | \$0 | \$0 | 0% |
| Total Capital Outlays: | -\$42,427 | | \$0 | \$0 | 0% |
| Machinery and Equipment | | | | | |
| Customer Service | \$28,875 | | \$0 | \$0 | 0% |
| Total Machinery and Equipment: | \$28,875 | | \$0 | \$0 | 0% |
| Total Capital Outlays: | -\$13,552 | | \$0 | \$0 | 0% |
| Depreciation And Amortization | | | | | |
| Depreciation | | | | | |
| Customer Service | \$3,536 | \$0 | \$4,000 | \$4,000 | 0% |
| Total Depreciation: | \$3,536 | \$0 | \$4,000 | \$4,000 | 0% |
| Total Depreciation And Amortization: | \$3,536 | \$0 | \$4,000 | \$4,000 | 0% |
| Total Expense Objects: | \$1,225,873 | \$1,195,990 | \$1,095,361 | \$1,206,292 | 10.1% |

Goals and Objectives

1. Assure that the work of the department is adequately scheduled, documented, and evaluated.
2. Provide exemplary customer service.
3. To provide a recreational outlet for the City of Winder, promoting health and wellness for our community.

Performance Measures

| WORKLOAD PERFORMANCE MEASURE | FY22 | FY23 | FY24 | FY25 (ACTUAL) | FY26 (FORECASTED) |
|--|-------------|-------------|-------------|----------------------|--------------------------|
| Monthly phone calls answered | 2,289 | 2,945 | 2,500 | 2,700 | 2,900 |
| Monthly application submitted for new service | 353 | 492 | 475 | 500 | 530 |
| Number of new meter entered - new taps entered | 90 | 95 | 107 | 115 | 144 |
| Number of bills emailed to customers (E-Bill) | 11,103 | 12,432 | 11,492 | 11,500 | 12,800 |
| Number of bills mailed to customers (Paper) | 9,423 | 7,784 | 7,779 | 8,000 | 9,070 |
| Number of reminder phone calls sent out | 3,145 | 3,034 | 3,064 | 3,100 | 3,200 |
| Number of work orders completed | 534 | 492 | 475 | 500 | 530 |
| | | | | | |
| | | | | | |
| PRODUCTIVITY MEASURES | | | | | |
| Monthly Utility Payments Taken | 2,309,069 | 2,576,186 | 3,315,990 | 3,400,000 | 3,670,000 |
| Online Payments Processed | 1,070,498 | 1,384,297 | 1,396,232 | 1,400,000 | 1,710,000 |
| Cash Taken | 103,255 | 105,869 | 112,565 | 113,000 | ** |
| Checks processed | 1,660,841 | 1,330,037 | 1,290,720 | 1,300,000 | ** |
| Bank Online Payments Taken | 337,477 | 415,075 | 376,309 | 390,000 | ** |
| Credit Cards Processed in Office | 658,978 | 56,862 | 55,456 | 60,000 | ** |
| Money Orders | 5,036 | 4,132 | 3,816 | 3,500 | ** |
| Remit Plus Payments | 84,478.37* | 3,300,624 | 58,437 | 60,000 | ** |

Component Units

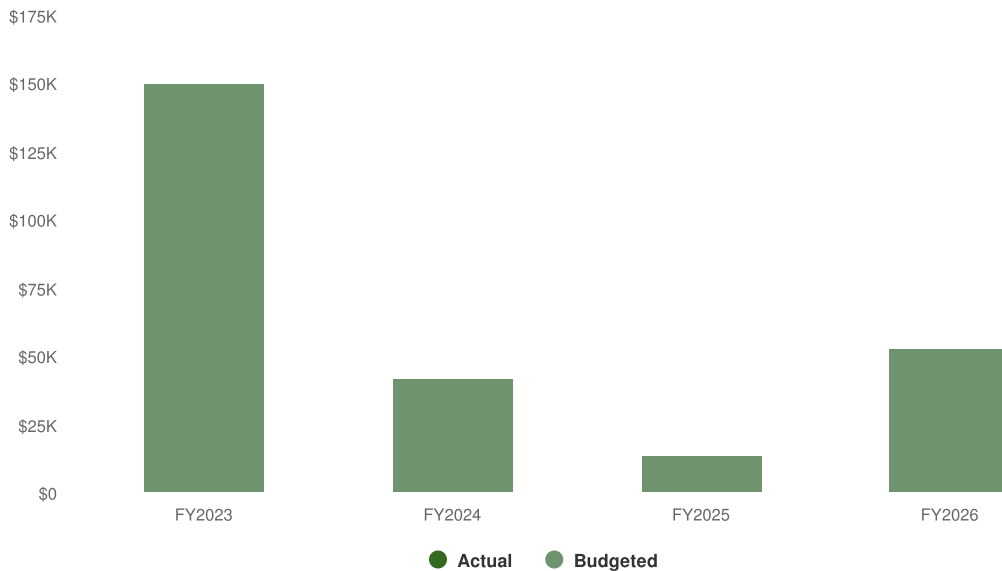
The Winder Downtown Development Authority is accounted for as a component unit of the City of Winder.

Downtown Development Authority

Expenditures Summary

\$53,000 **\$39,500**
 (292.59% vs. prior year)

Downtown Development Authority Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|---------------|---------------|-----------------|-----------------|--|
| Expense Objects | | | | | |
| Purchased/Contracted Services | | | | | |
| Purchased Professional Services | | | | | |
| Housing and Development | \$0 | \$0 | \$13,500 | \$50,000 | 270.4% |
| Total Purchased Professional Services: | \$0 | \$0 | \$13,500 | \$50,000 | 270.4% |
| Other | | | | | |
| Housing and Development | \$50 | \$0 | \$0 | \$3,000 | N/A |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|--------------------------------------|---------------|---------------|-----------------|-----------------|--|
| Total Other: | \$50 | \$0 | \$0 | \$3,000 | N/A |
| Total Purchased/Contracted Services: | \$50 | \$0 | \$13,500 | \$53,000 | 292.6% |
| Total Expense Objects: | \$50 | \$0 | \$13,500 | \$53,000 | 292.6% |

CAPITAL IMPROVEMENTS

Capital Projects by Funding Source

| Fund | FY2026 Budgeted |
|---------------------|------------------------------|
| ARPA | \$ 5,000,000 |
| Debt Financing | 78,229,875 |
| Gas | 7,016,908 |
| Golf | 95,000 |
| Grant | 450,000 |
| LMIG | 240,000 |
| Specvial Facilities | 525,000 |
| SPLOST 2012 | 100,000 |
| SPLOST 2018 | 65,000 |
| SPLOST 2023 | 2,010,000 |
| Stormwater | 1,876,200 |
| TSPLOST | 2,460,000 |
| Water/Sewer | 19,537,313 |
| Total | <u>\$ 117,605,296</u> |

Five Year Capital Plan

| Request Title | Category | Fund | FY2026 | FY2027 | FY2028 | FY2029 | FY2030 | Total |
|--|-----------------------|------|----------------|----------------|--------------|-------------|-------------|----------------|
| Center St Stormwater Rehab (ARPA) | Infrastructure | 230 | \$5,000,000.00 | \$56,000.00 | | | | \$5,056,000.00 |
| 2026 Tahoe | Vehicles | 320 | \$65,000.00 | | | | | \$65,000.00 |
| (2) Zero-Turn Mowers | Machinery & Equipment | 321 | \$35,000.00 | | | | | \$35,000.00 |
| Basement sealing - Cultural Arts Building | Buildings | 321 | \$150,000.00 | | | | | \$150,000.00 |
| Cameras for Fire Department Vehicles | Machinery & Equipment | 321 | \$25,000.00 | | | | | \$25,000.00 |
| CFIT Community Park | Buildings | 321 | \$95,000.00 | \$623,000.00 | | | | \$718,000.00 |
| Christmas Decorations | Misc | 321 | \$20,000.00 | | | | | \$20,000.00 |
| Downtown Improvements | Infrastructure | 321 | \$150,000.00 | | | | | \$150,000.00 |
| Fire Vehicle Technology Yr. 2 | Machinery & Equipment | 321 | \$15,000.00 | \$15,000.00 | \$15,000.00 | \$15,000.00 | \$15,000.00 | \$75,000.00 |
| Fuel Dispenser Canopy | Machinery & Equipment | 321 | \$150,000.00 | | | | | \$150,000.00 |
| May Street Property Redevelopment | Infrastructure | 321 | \$50,000.00 | | | | | \$50,000.00 |
| Network Switches | Machinery & Equipment | 321 | \$70,000.00 | | | | | \$70,000.00 |
| New and Replacement Security Cameras | Machinery & Equipment | 321 | \$100,000.00 | | | | | \$100,000.00 |
| New Public Works Facility | Buildings | 321 | \$500,000.00 | | | | | \$500,000.00 |
| Police Vehicle Technology - Yr. 2 | Machinery & Equipment | 321 | \$70,000.00 | \$70,000.00 | | | | \$140,000.00 |
| Replacement Municipal Court Software | Machinery & Equipment | 321 | \$75,000.00 | | | | | \$75,000.00 |
| Replacement Probation Software | Machinery & Equipment | 321 | \$75,000.00 | | | | | \$75,000.00 |
| Teams Conference Room | Machinery & Equipment | 321 | \$30,000.00 | | | | | \$30,000.00 |
| Vehicle Cameras for Police | Machinery & Equipment | 321 | \$225,000.00 | \$80,000.00 | \$80,000.00 | \$80,000.00 | \$80,000.00 | \$545,000.00 |
| Video and Access Controls Software | Machinery & Equipment | 321 | \$175,000.00 | | | | | \$175,000.00 |
| E Stephens Playground | Buildings | 325 | \$100,000.00 | \$1,750,000.00 | | | | \$1,850,000.00 |
| Street Resurfacing and Rehabilitation Program | Infrastructure | 335 | \$240,000.00 | | | | | \$240,000.00 |
| Additional Engineering Match for LCI Sidewalk Project | Infrastructure | 336 | \$100,000.00 | | | | | \$100,000.00 |
| CFIT Roundabout at Midland Ave/3rd Ave/Stephens St | Infrastructure | 336 | \$100,000.00 | \$150,000.00 | \$500,000.00 | | | \$750,000.00 |
| City Pond Road Safety Improvements | Infrastructure | 336 | \$100,000.00 | | | | | \$100,000.00 |
| Intersection Improvement at W Midland Ave/Sims Rd/Miles Patrick Rd/St Anthony Dr | Infrastructure | 336 | \$100,000.00 | \$200,000.00 | \$500,000.00 | | | \$800,000.00 |

| Request Title | Category | Fund | FY2026 | FY2027 | FY2028 | FY2029 | FY2030 | Total |
|--|-----------------------|------|----------------|----------------|----------------|----------------|----------------|-----------------|
| MLK Dr, E Athens St, Midland Ave, Williamson St Re-configuration | Infrastructure | 336 | \$100,000.00 | \$650,000.00 | \$1,650,000.00 | \$1,080,000.00 | \$7,800,000.00 | \$11,280,000.00 |
| Sims Rd Culvert Evaluation/Realignment | Infrastructure | 336 | \$800,000.00 | \$1,875,000.00 | \$625,000.00 | | | \$3,300,000.00 |
| Street Resurfacing and Rehabilitation Program | Infrastructure | 336 | \$1,160,000.00 | | | | | \$1,160,000.00 |
| Air Compressors (2) | Machinery & Equipment | 520 | \$30,000.00 | | | | | \$30,000.00 |
| Backwash Pumps Conversion to VFD CP# UT25-01W | Machinery & Equipment | 520 | \$300,000.00 | | | | | \$300,000.00 |
| Belt Press Control Panel Rehab | Machinery & Equipment | 520 | \$50,000.00 | | | | | \$50,000.00 |
| Cedar Creek Bypass Pump FY26 | Machinery & Equipment | 520 | \$295,000.00 | | | | | \$295,000.00 |
| Cedar Creek WRF RAS Pump Hoist System FY26 | Machinery & Equipment | 520 | \$30,000.00 | | | | | \$30,000.00 |
| Center St Stormwater Rehab (ARPA) | Infrastructure | 520 | \$1,980,000.00 | \$20,000.00 | | | | \$2,000,000.00 |
| Corinth Church Rd Water Main Extension | Infrastructure | 520 | \$327,507.00 | | | | | \$327,507.00 |
| Creekwood Rd Water Main Installation | Infrastructure | 520 | \$559,800.00 | | | | | \$559,800.00 |
| Crew Service Body Truck (2) | Vehicles | 520 | \$80,000.00 | | | | | \$80,000.00 |
| Dump Truck - Wastewater | Vehicles | 520 | \$125,000.00 | | | | | \$125,000.00 |
| Dump Truck - Water | Vehicles | 520 | \$90,000.00 | | | | | \$90,000.00 |
| Equipment Trailer FY26 | Vehicles | 520 | \$20,000.00 | | | | | \$20,000.00 |
| Excavator (3) | Machinery & Equipment | 520 | \$112,000.00 | | | | | \$112,000.00 |
| Ford Explorer (2) | Vehicles | 520 | \$90,000.00 | | | | | \$90,000.00 |
| Fort Yargo Rehabilitation CP# UT25-08W | Infrastructure | 520 | \$5,500,000.00 | \$3,500,000.00 | \$2,500,000.00 | | | \$11,500,000.00 |
| Greenvally Water Main Replacement | Infrastructure | 520 | \$51,000.00 | | | | | \$51,000.00 |
| Hwy 211 Waterline Rehab - CP # UT23-09A | Infrastructure | 520 | \$1,060,000.00 | \$3,500,000.00 | | | | \$4,560,000.00 |
| HWY 53 Waterline North - CP # 202101 | Infrastructure | 520 | \$1,200,000.00 | | | | | \$1,200,000.00 |
| Hwy 81 & Tom Miller Rd GDOT Utilities Relocation | Infrastructure | 520 | \$30,000.00 | | | | | \$30,000.00 |
| Hwy 82 & Bowman Mill Rd GDOT Utilities Relocation | Infrastructure | 520 | \$30,000.00 | | | | | \$30,000.00 |
| Hyrdo-Jet Trailer | Machinery & Equipment | 520 | \$110,000.00 | | | | | \$110,000.00 |
| Influent Pump Upgrade At Cedar Creek WRF CP # UT24-07A | Machinery & Equipment | 520 | \$160,000.00 | | | | | \$160,000.00 |
| Jefferson Hwy / Hwy 53 Relocation CP # UT23-10A & CP # UT23-10B | Infrastructure | 520 | \$500,000.00 | | | | | \$500,000.00 |

| Request Title | Category | Fund | FY2026 | FY2027 | FY2028 | FY2029 | FY2030 | Total |
|--|--------------------------|------|----------------|----------------|-------------|--------|--------|----------------|
| Linwood Mimosa Rehab CP # 202108, 202109, 202110, 202111 | Infrastructure | 520 | \$50,000.00 | | | | | \$50,000.00 |
| Maddox Rd & Chicken Lyle Tie In | Infrastructure | 520 | \$201,400.00 | | | | | \$201,400.00 |
| Marburg Plant Expansion CP#UT23-14A | Infrastructure | 520 | \$3,000,000.00 | \$4,000,000.00 | | | | \$7,000,000.00 |
| Melrose St Water Main Replacement | Infrastructure | 520 | \$106,000.00 | | | | | \$106,000.00 |
| Mini Excavator FY26 | Machinery & Equipment | 520 | \$75,000.00 | | | | | \$75,000.00 |
| Northcrest Area Sewer Rehabilitation CP# UT24-10A | Infrastructure | 520 | \$250,000.00 | | | | | \$250,000.00 |
| Rehab Filter | Machinery & Equipment | 520 | \$75,000.00 | | | | | \$75,000.00 |
| Rehab Influent Screens | Machinery & Equipment | 520 | \$40,000.00 | | | | | \$40,000.00 |
| Sanitary Sewer Model CP# UT25-06W | Machinery & Equipment | 520 | \$125,000.00 | | | | | \$125,000.00 |
| Skidsteer with Mulching Head | Machinery & Equipment | 520 | \$141,606.00 | | | | | \$141,606.00 |
| SR 211 & County Line Rd GDOT Utilities Relocation | Infrastructure | 520 | \$30,000.00 | | | | | \$30,000.00 |
| SR 211 & Dee Kennedy Rd GDOT Utilities Relocation UT25-04W & UT25-04G | Infrastructure | 520 | \$30,000.00 | | | | | \$30,000.00 |
| SR 53 at Jackson Trail Rd - CP # UT23-22A & CP # UT23-22B | Infrastructure | 520 | \$600,000.00 | | | | | \$600,000.00 |
| Teams Conference Room | Machinery & Equipment | 520 | \$15,000.00 | | | | | \$15,000.00 |
| Trailer 8 Ton (3) | Vehicles | 520 | \$28,000.00 | | | | | \$28,000.00 |
| Truck 4x4 (4) | Vehicles | 520 | \$180,000.00 | | | | | \$180,000.00 |
| VLR Repairs | Machinery & Equipment | 520 | \$160,000.00 | | | | | \$160,000.00 |
| W Stephens St Sewer Relay | Infrastructure | 520 | \$200,000.00 | \$200,000.00 | | | | \$400,000.00 |
| West Winder Bypass Phase 3 | Infrastructure | 520 | \$1,500,000.00 | | | | | \$1,500,000.00 |
| 3rd Ave Culvert Rehab | Infrastructure | 525 | \$38,000.00 | | | | | \$38,000.00 |
| Center St Stormwater Rehab (ARPA) | Infrastructure | 525 | \$594,000.00 | | | | | \$594,000.00 |
| Detention Ponds CP#UT23-03A | Infrastructure | 525 | \$50,000.00 | \$50,000.00 | \$50,000.00 | | | \$150,000.00 |
| E Athens St (Lower) Det Pond-Basin 4 #UT23- 25A | Infrastructure | 525 | \$150,000.00 | \$400,000.00 | | | | \$550,000.00 |
| Linwood Mimosa Rehab CP # 202108, 202109, 202110, 202111 | Infrastructure | 525 | \$25,000.00 | | | | | \$25,000.00 |
| Marion St Culvert Replacement Phase 2 | Infrastructure | 525 | \$295,500.00 | | | | | \$295,500.00 |
| Shenandoah Dr Rehab | Infrastructure | 525 | \$573,700.00 | | | | | \$573,700.00 |
| Woodlawn Ave | Infrastructure | 525 | \$150,000.00 | | | | | \$150,000.00 |

| Request Title | Category | Fund | FY2026 | FY2027 | FY2028 | FY2029 | FY2030 | Total |
|---|-----------------------|------|----------------|----------------|--------------|--------------|--------|----------------|
| Air Compressors (2) | Machinery & Equipment | 530 | \$30,000.00 | | | | | \$30,000.00 |
| Barrow Walton Oconee Expansion CP # 202295 | Infrastructure | 530 | \$800,000.00 | \$800,000.00 | \$500,000.00 | \$500,000.00 | | \$2,600,000.00 |
| Crew Service Body Truck (2) | Vehicles | 530 | \$80,000.00 | | | | | \$80,000.00 |
| Directional Drill | Machinery & Equipment | 530 | \$385,126.00 | | | | | \$385,126.00 |
| Excavator (3) | Machinery & Equipment | 530 | \$56,000.00 | | | | | \$56,000.00 |
| Exchange Blvd Extension CP # UT23-04B | Infrastructure | 530 | \$120,000.00 | | | | | \$120,000.00 |
| Hwy 81 & Tom Miller Rd GDOT Utilities Relocation | Infrastructure | 530 | \$30,000.00 | | | | | \$30,000.00 |
| Hwy 82 & Bowman Mill Rd GDOT Utilities Relocation | Infrastructure | 530 | \$30,000.00 | | | | | \$30,000.00 |
| Jefferson Hwy - Holsenbeck #UT24-11A | Infrastructure | 530 | \$80,000.00 | | | | | \$80,000.00 |
| Jefferson Hwy / Hwy 53 Relocation CP # UT23-10A & CP # UT23-10B | Infrastructure | 530 | \$300,000.00 | | | | | \$300,000.00 |
| Linwood Mimosa Rehab CP # 202108, 202109, 202110, 202111 | Infrastructure | 530 | \$50,000.00 | | | | | \$50,000.00 |
| Monroe Hwy Regulator Station Replacement UT25-03G | Buildings | 530 | \$180,000.00 | | | | | \$180,000.00 |
| Regulator Station Repair- Maintenance | Infrastructure | 530 | \$200,000.00 | | | | | \$200,000.00 |
| Robertson Bridge Road/GA Club Extension CP#23-19A | Infrastructure | 530 | \$550,000.00 | | | | | \$550,000.00 |
| Savannah St Gas Main Replacement | Machinery & Equipment | 530 | \$45,000.00 | | | | | \$45,000.00 |
| Skidsteer | Machinery & Equipment | 530 | \$89,000.00 | | | | | \$89,000.00 |
| Skidsteer with Mulching Head | Machinery & Equipment | 530 | \$89,000.00 | | | | | \$89,000.00 |
| SR 211 & County Line Rd GDOT Utilities Relocation | Infrastructure | 530 | \$30,000.00 | | | | | \$30,000.00 |
| SR 211 & Dee Kennedy Rd GDOT Utilities Relocation UT25-04W & UT25-04G | Infrastructure | 530 | \$30,000.00 | | | | | \$30,000.00 |
| SR 53 at Jackson Trail Rd - CP # UT23-22A & CP # UT23-22B | Infrastructure | 530 | \$600,000.00 | | | | | \$600,000.00 |
| System Intergrity & Renewal CP # UT23-23A | Machinery & Equipment | 530 | \$1,668,782.00 | \$1,668,782.00 | | | | \$3,337,564.00 |
| Trailer 8 Ton (3) | Vehicles | 530 | \$14,000.00 | | | | | \$14,000.00 |
| Truck 4x4 (4) | Vehicles | 530 | \$60,000.00 | | | | | \$60,000.00 |
| West Winder Bypass Phase 3 | Infrastructure | 530 | \$1,500,000.00 | | | | | \$1,500,000.00 |

| Request Title | Category | Fund | FY2026 | FY2027 | FY2028 | FY2029 | FY2030 | Total |
|---|-----------------------|------|-------------------------|------------------------|-----------------------|-----------------------|-----------------------|-------------------------|
| Cultural Arts Building Redevelopment | Buildings | 550 | \$500,000.00 | | | | | \$500,000.00 |
| Wi-Fi - Jug Tavern Park | Machinery & Equipment | 550 | \$25,000.00 | | | | | \$25,000.00 |
| 5 Total Utility Carts: John Deere Gator TX Turf | Vehicles | 570 | \$25,000.00 | \$25,000.00 | \$25,000.00 | | | \$75,000.00 |
| Cart Path Paving #GO23-05A | Infrastructure | 570 | \$70,000.00 | | | | | \$70,000.00 |
| Auburn Water Reservoir CP # 408 | Infrastructure | TBD | \$71,591,215.00 | | | | | \$71,591,215.00 |
| Lead & Copper Survey CP # UT23-13A | Misc | TBD | \$450,000.00 | \$450,000.00 | | | | \$900,000.00 |
| WTP Upgrade CP # 518 | Buildings | TBD | \$6,638,660.00 | \$3,000,000.00 | | | | \$9,638,660.00 |
| Total Funding Sources | | | \$117,605,296.00 | \$23,082,782.00 | \$6,445,000.00 | \$1,675,000.00 | \$7,895,000.00 | \$156,703,078.00 |

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 | \$836,970,389 |
| Add back: Exemptions | <u>12,334,895</u> |
| Total Assessed Value | 849,305,284 |
| Debt Limit (10% of Total Assessed Value) | \$84,930,528 |

Debt Applicable to Debt Limit (at FY24):

| | |
|--|----------------------------|
| General obligation bonds | 0 |
| Less: Amount set aside for repayment of general obligation debt | <u>0</u> |
| Total net debt applicable to limit | \$0 |
| Unused Legal Debt Limit | <u>\$84,930,528</u> |

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 I) 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 2024 is \$84,930,528. This amount is based on the 2024 preliminary tax digest dated August 23, 2024. 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 principal liabilities of the City as of June 30, 2025:

| | Balance | Due in FY26 | | Total |
|---|--------------|-------------|-----------|-------------|
| | 6/30/2025 | Principal | Interest | |
| Governmental Activities: | | | | |
| Facilities | \$2,622,229 | \$616,508 | \$62,334 | \$678,842 |
| Patcher Truck | 105,557 | 29,960 | 2,149 | 32,109 |
| Fire Truck (23) | 456,915 | 56,723 | 14,225 | 70,948 |
| Total Governmental Activities | 3,184,701 | 703,191 | 78,708 | 781,899 |
| Business-type Activities: | | | | |
| 2021 Series Bonds (Water & Sewer) | 4,999,000 | 1,012,000 | 66,946 | 1,078,946 |
| Utilities Complex (Water & Sewer) | 1,902,056 | 522,090 | 39,989 | 562,080 |
| System Improvements (Water & Sewer) | 489,099 | 308,274 | 2,436 | 310,710 |
| Raw Water Intake & Trans. Maintenance (W&S) | 6,321,282 | 436,924 | 54,480 | 491,404 |
| Equipment (Solid Waste) | 261,008 | 72,463 | 5,197 | 77,659 |
| Total Business-type Activities | 13,972,444 | 2,351,751 | 169,048 | 2,520,799 |
| Total All Activities | \$17,157,145 | \$3,054,942 | \$247,756 | \$3,302,698 |

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 Improvement (W&S) | Raw Water Intake & Tran. Main (W&S) | Equipment (Solid Waste) | | |
| 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 | 58,623 | 1,023,000 | 534,775 | 180,825 | 440,829 | 74,132 | 2,975,689 | |
| 2028 | 649,637 | 31,356 | 60,588 | 1,043,000 | 547,735 | 0 | 444,768 | 75,840 | 2,852,924 | |
| 2029 | 666,864 | 13,592 | 62,618 | 1,057,000 | 297,456 | 0 | 448,743 | 38,573 | 2,584,844 | |
| 2030 | 56,364 | 0 | 64,715 | 864,000 | 0 | 0 | 452,753 | 0 | 1,437,832 | |
| 2031 | 0 | 0 | 66,884 | 0 | 0 | 0 | 456,799 | 0 | 523,682 | |
| 2032 | 0 | 0 | 69,124 | 0 | 0 | 0 | 460,881 | 0 | 530,005 | |
| 2033 | 0 | 0 | 17,640 | 0 | 0 | 0 | 464,999 | 0 | 482,639 | |
| 2034 | 0 | 0 | 0 | 0 | 0 | 0 | 469,155 | 0 | 469,155 | |
| 2035 | 0 | 0 | 0 | 0 | 0 | 0 | 473,347 | 0 | 473,347 | |
| 2036 | 0 | 0 | 0 | 0 | 0 | 0 | 477,577 | 0 | 477,577 | |
| 2037 | 0 | 0 | 0 | 0 | 0 | 0 | 481,845 | 0 | 481,845 | |
| 2038 | 0 | 0 | 0 | 0 | 0 | 0 | 486,151 | 0 | 486,151 | |
| 2039 | 0 | 0 | 0 | 0 | 0 | 0 | 326,511 | 0 | 326,511 | |
| | \$2,622,229 | \$105,557 | \$456,915 | \$4,999,000 | \$1,902,056 | \$489,099 | \$6,321,282 | \$261,008 | \$17,157,145 | |

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.