

# **CITY OF WINDER, GEORGIA**

## **ANNUAL BUDGET**

**For the Fiscal Year Ending**

**June 30, 2022**

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

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COUNCIL MEMBERS

Chris Akins  
Kobi Kilgore  
Sonny Morris  
Holly Sheats  
Travis Singley  
Jimmy Terrell

City of Winder

MAYOR

David Maynard

CITY ADMINISTRATOR

Mandi Cody

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July 20, 2021

Members of Council  
Constituents of the City of Winder

RE: Proposed FY 22 Operating and Capital Budget for all funds for the City of Winder.

Ladies and Gentlemen:

It is my pleasure to offer you the Mayor's Proposed Budget for the Fiscal Year (FY) 2022. In addition to General Fund services, this proposal also provides for capital project planning; self-supporting enterprise funds; and various special revenue funds.

This budget will become effective upon adoption by Council and will continue through June 30, 2022.

As you know, we began identifying the goals and services we wanted this document to deliver almost as soon as the current year's budget was adopted a full year ago. Through numerous conversations, Council meetings discussing matters such as retention and recruitment of police officers and infrastructure needs (think stormwater), a three-day Council retreat devoted to identifying desired operational outcomes, and three meetings dedicated exclusively to the development of the FY 22 budget, we have sincerely evaluated both the services we offer our constituents and the quality of those services.

As a result, we agreed upon the need to:

- Offer new, additional services, such as professional event planning and economic development;

- Elevate the quality of existing services in areas such as road paving, sanitation, transportation and land use planning, permitting, downtown development and public works;
- Implement recruitment and retention programs for public safety programs in Fire and Police; and
- Significantly reduce the General Fund's dependency on utility transfers.

And we tasked our staff to develop cost measures and funding opportunities to meet those ambitions.

During our study of this important matter, we have learned a great deal about the City's fiscal health. We have also learned about the cost consequences of our decisions to our various funds and to citizens' individual pocketbooks.

Although we left our last meeting with no clear consensus, I did leave with the belief that each member of this body wants the best for the City and citizens of Winder. However, as we did leave without a consensus, I felt compelled to offer a proposed budget.

I understand that it is not likely that all of us will be totally satisfied with this or any budget. However, I have strived to deliver a proposal that both I and my fellow Council Members could support; and, I fully trust that we can fulfill our obligation to adopt a balanced budget that will benefit most of our citizens.

Please look for the notes/ assumptions throughout this document. These are designed to inform everyone of occasions where Council's directives are being fulfilled and to provide additional helpful information. Additionally, here are a few major changes I want to bring to your attention:

- For the first time, capital outlays and cost intensive projects, particularly in infrastructure, are balanced within the budget;
- The \$50 per parcel street light assessment has been eliminated as a cost to our constituents;
- The 3 mill fire tax is converted to an ad valorem maintenance and operations tax with a rate increase from 3 to 6 mills;
- A Solid Waste rate increase is requested from \$18/month to \$23/month in order to provide enhanced services on a dedicated weekly route, including street sweeping; and
- Funding for the Downtown Development Authority increased from \$8,000 to \$500,000;

Also with this spending plan, will come stricter administrative disciplines. For example, with capital outlays being balanced in the budget, any new projects will require a budget amendment to be adopted by the Council. Additionally, fund transfers and allocations will be made at the Council approved amounts on a monthly, rather than annually, basis allowing for Council and constituents to more easily and quickly compare our actual revenues and expenditures to those within the proposed budget.

Please know that I sincerely appreciate the Council's serious consideration of these issues and public comment on this proposal. Should there be questions or comments, please don't hesitate to contact me.

Most Respectfully,

David Maynard

Mayor



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Winder**

**Georgia**

For the Fiscal Year Beginning

**July 1, 2020**

*Christopher P. Morill*

Executive Director



# City Officials and Administrative Personnel

## Elected Officials



**David Maynard, Mayor**



**Sonny Morris, Mayor Pro Tem  
Ward 1**



**Kobi Kilgore  
Ward 2**



**Jimmy Terrell  
Ward 3**



**Travis Singley  
Ward 4**



**Chris Akins  
At-Large**



**Holly Sheats  
At-Large**

## City Management Team

Mandi Cody, City Administrator  
Matt Whiting, Fire Chief  
Tina Wetherford, Interim Finance Director  
Vacant, Director of Planning  
Beth Reynolds, GIS & Special Projects Manager  
Lolita Brown, Human Resources Director  
Michelle Hawley, Customer Service Manager

Roger Wilhelm, Utilities Director  
Jim Fullington, Police Chief  
Maddison Dean, Economic Development Director  
John Rorke, Technology Services Director  
Gwen Rice, Director of Talent & Leadership  
Elizabeth Clarkson, Interim Golf Course Operations Manager

## Mailing Address

25 East Midland Avenue, P.O. Box 566, Winder, Georgia 30680  
[www.cityofwinder.com](http://www.cityofwinder.com)



# 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 insure accuracy.
- **IMPROVEMENTS** - We continually improve our processes in order to better serve our customers. We are committed to a continuous learning environment where we constantly upgrade our skills.
- **QUALITY** - We are committed to meeting and exceeding the high standards of performance set by the Mayor and City Council.
- **A DEEP RESPECT FOR EACH PERSON** - We share a deep respect for the contribution of each person to the success of the 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.

# General Fund

## General Fund

The General Fund is a governmental fund. It is established to account for all resources obtained and used for those 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; Economic & Downtown Development (Including Events); Planning, Permitting, and Inspections; Police; Fire; Streets; Public Works; and Geographic Information Systems (GIS).



Position Classification by Fund and Department	Position Grade	FY 2021 Budget		FY 2022 Budget		
		Full-time	Part-time	Full-time	Part-time	
<b>AUTHORIZED PERSONNEL GENERAL FUND:</b>						
<b>GENERAL GOVERNMENT AND LEGISLATIVE</b>						
Mayor	Elected		1		1	
Council Member	Elected		6		6	
Sub-Total Legislative			0	7	0	7
<b>ADMINISTRATION</b>						
City Administrator	Contract		1		1	
City Clerk		19	1		1	
Director of Talent & Leadership Development		22	1		1	
Administrative Assistant		16		1	1	
Management Analyst		13	1		1	
Sub-Total Administration			4	1	5	0
<b>FINANCE DEPARTMENT</b>						
Finance Director		27	1		1	
Assistant Finance Director		25	1		1	
Accountant II		20	2		2	
Purchasing Manager		18	1		0	
Sub-Total Finance			5	0	4	0
<b>TECHNOLOGY</b>						
Technology Services Director		22	1		1	
Technology Services Tech		17	2		2	
Sub-Total Technology Department			3	0	3	0
<b>GIS</b>						
GIS & Special Projects Manager		22	1		1	
GIS Field Tech II		15	1		1	
Sub-Total GIS Department			2	0	2	0
<b>HUMAN RESOURCES</b>						
Human Resources Director		22	1		1	
Human Resources Generalist		17	1		1	
Sub-Total Human Resources Department			2	0	2	0
<b>PLANNING &amp; PERMITTING</b>						
Director of Planning		24	1		1	
Development Project Manager		15	0		1	
License, Permit & Planning Clerk			1		0	
License & Permits Specialist		15	1		1	
Sub-Total Planning & Permit Department			3	0	3	0

Position Classification by Fund and Department	Position Grade	FY 2021 Budget		FY 2022 Budget	
		Full-time	Part-time	Full-time	Part-time
<b>AUTHORIZED PERSONNEL GENERAL FUND:</b>					
<b>CODE ENFORCEMENT</b>					
Code Enforcement Supervisor	16	0		1	
Code Enforcement Officer	15	3		2	
Sub-Total Code Enforcement		3	0	3	0
<b>ECONOMIC DEVELOPMENT/DDA</b>					
Economic Development Director	22	1		1	
Intern	PT				
Sub-Total Economic Development/DDA		1	0	1	0
<b>MUNICIPAL COURT</b>					
Court Clerk	15	2		2	
Sub-Total Municipal Court		2	0	2	0
<b>PROBATION</b>					
Probation Officer	PD-06	1		1	
Sub-Total Probation		1	0	1	0
<b>POLICE DEPARTMENT</b>					
Police Chief	PD-13	1		1	
Captain	PD-11	3		3	
Lieutenant	PD-10	1		1	
Sr Sergeant	PD-8	2		2	
Sergeant	PD-8	0		5	
Sr. Investigator	PD-8	7		3	
Investigator	PD-8	3		3	
Sr. Patrol Officer	PD-8	0		0	
Sr. Corporal	PD-6	3		3	
Corporal	PD-6	1		1	
Evidence Tech	PD-5	1		1	
Patrol Officer	PD-4	21		21	
Executive Assistant	16	1		1	
Administrative Training Coordinator	16	1		1	
Records Clerk	16	1		1	
Administrative Specialist II	16	1		1	
Crime Analyst	16	1		1	
Administrative Assistant	14	1		1	
Sub-Total Police Department		49	0	50	0
<b>PUBLIC WORKS</b>					
Public Works Director (1/2)	23	0		0.5	
Sub-Total Public Works Department		0	0	0.5	0

Position Classification by Fund and Department	Position Grade	FY 2021 Budget		FY 2022 Budget	
		Full-time	Part-time	Full-time	Part-time
<b>AUTHORIZED PERSONNEL GENERAL FUND:</b>					
<b>FIRE</b>					
FIRE CHIEF	FD-40	1		1	
FIRE MARSHAL	FD-39	1		1	
FIRE CAPTAIN	FD-38	3		3	
FIRE TRAINING OFFICER	FD-37	1		1	
FIRE INSPECTOR	FD-37	1		1	
FIRE LIEUTENANT	FD-36	3		6	
DRIVER ENGINEER II	FD-32	0		6	
DRIVER ENGINEER	FD-32	9		3	
FIREFIGHTER II	FD-30	0		8	
FIREFIGHTER I	FD-30	15	14	7	9
EXECUTIVE ASSISTANT	16	1		1	
Sub-Total Fire Department		35	14	38	9
<b>GENERAL FUND TOTAL</b>					
		111	22	114.5	16



## City of Winder General Service Pay Grades

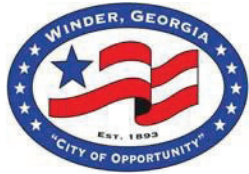
Rev 4/12, 5/17, 1/21 Form 20.1

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

### Pay Grades (*effective 7/1/2021*)

PAY GRADE	MIN	25th	50th	75th	MAX
27	43.11	49.13	55.14	61.16	67.17
	89,677.95	102,181.46	114,684.96	127,210.51	139,714.02
26	39.92	45.49	51.06	56.62	62.19
	83,023.93	94,614.21	106,204.49	117,772.72	129,363.00
25	36.97	42.12	47.28	52.43	57.58
	76,891.57	87,612.10	98,332.62	109,052.84	119,773.37
24	34.23	39.00	43.77	48.54	53.32
	71,194.24	81,110.22	91,047.94	100,963.62	110,901.34
23	31.69	36.11	40.53	44.94	49.37
	65,910.21	75,108.59	84,306.66	93,483.31	102,681.70
22	29.35	33.43	37.53	41.62	45.72
	61,039.16	69,541.68	78,065.94	86,568.14	95,092.40
21	27.17	30.96	34.75	38.54	42.33
	56,516.20	64,388.06	72,281.66	80,153.53	88,046.82
20	25.15	28.67	32.18	35.68	39.19
	52,319.28	59,625.70	66,932.11	74,216.79	81,523.21
19	23.29	26.54	29.78	33.04	36.29
	48,448.71	55,211.42	61,952.38	68,715.40	75,478.10
18	21.57	24.58	27.58	30.59	33.60
	44,860.71	51,123.49	57,364.22	63,626.99	69,889.46
17	19.97	22.76	25.54	28.33	31.11
	41,533.54	47,339.55	53,123.82	58,929.83	64,714.10
16	18.49	21.07	23.65	26.22	28.80
	38,467.52	43,816.76	49,188.05	54,537.29	59,908.58
15	17.12	19.51	21.89	24.29	26.67
	35,618.86	40,576.85	45,534.84	50,514.57	55,472.56
14	15.85	18.07	19.93	22.49	24.69
	32,965.82	37,576.03	42,187.54	46,774.42	51,362.58
13	14.68	16.73	18.78	20.81	22.86
	30,530.45	34,792.58	39,054.70	43,295.10	47,557.22
12	13.59	15.48	17.39	19.28	21.17
	28,268.97	32,204.74	36,162.57	40,098.34	44,034.43





## City of Winder Law Enforcement Pay Grades

Rev 2/16, 5/17, 1/21, 4/21 Form 20.2

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

### Pay Grades (*effective 7/1/2021*)

PAY GRADE	MIN	25th	50th	75th	MAX
PD 13	40.04	45.31	50.59	55.85	61.12
	83,283.20	94,244.80	105,227.20	116,168.00	127,129.60
PD 12	36.30	41.05	45.80	50.55	55.30
	75,504.00	85,384.00	95,264.00	105,144.00	115,024.00
PD 11	32.92	37.21	41.48	45.77	50.04
	68,473.60	77,396.80	86,278.40	95,201.60	104,083.20
PD 10	29.88	33.74	37.59	41.45	45.30
	65,257.92	73,688.16	82,096.56	90,526.80	98,935.20
PD 8	26.07	29.39	32.72	36.03	39.36
	56,936.88	64,187.76	71,460.48	78,689.52	85,962.24
PD 7	24.31	27.38	30.46	33.53	36.61
	53,093.04	59,797.92	66,524.64	73,229.52	79,956.24
PD 6	22.67	25.52	28.37	31.21	34.07
	49,511.28	55,735.68	61,960.08	68,162.64	74,408.88
PD 5	21.16	23.80	26.43	29.07	31.71
	46,213.44	51,979.20	57,723.12	63,488.88	69,254.64
PD 4	19.76	22.20	24.65	27.09	29.53
	43,155.84	48,484.80	53,835.60	59,164.56	64,493.52
PD 2	14.61	16.63			
	31,908.24	36,319.92			

Education	AA Degree	BS Degree
	Annual	\$ 3,120.00

Pay Grades - PD 11, PD 12, and PD 13 are salaried positions.

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



## City of Winder Fire Department Pay Grades

Rev 7/14, 5/17, 1/21, 3/21 Form 20.3

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

### Pay Grades (effective 7/1/2021)

PAY GRADE	MIN	25th	50th	75th	MAX
FD 40	36.17	40.90	45.63	50.36	55.09
	75,234.00	85,072.00	94,910.00	104,749.00	114,587.00
FD 39	29.93	33.78	37.64	41.49	45.35
	62,254.00	70,262.00	78,291.00	86,299.00	94,328.00
FD 38	22.90	25.78	28.66	31.54	34.42
	66,685.00	75,071.00	83,458.00	91,845.00	100,231.00
FD 37	20.06	22.54	25.02	27.51	29.99
	41,725.00	46,883.00	52,042.00	57,221.00	62,379.00
FD 36	18.74	21.04	23.33	25.63	27.93
	54,571.00	61,269.00	67,937.00	74,635.00	81,332.00
FD 34	16.72	18.73	20.75	22.76	24.78
	48,689.00	54,542.00	60,424.00	66,277.00	72,159.00
FD 32	15.84	17.72	19.62	21.50	23.40
	46,126.00	51,601.00	57,133.00	62,608.00	68,141.00
FD 31	14.95	16.71	18.48	20.24	22.02
	43,534.00	48,660.00	53,814.00	58,939.00	64,122.00
FD 30	14.12	15.77	17.42	19.08	20.73
	41,117.00	45,922.00	50,727.00	55,561.00	60,366.00
FD20	11.54				
	33,604.00				

Education	AA Degree	BS Degree
Annual	\$ 3,120.00	\$ 4,680.00

### Pay Grades FD 39 and FD 40

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

# General Fund Summary

<b>Revenue</b>	<b>FY19 Actual</b>	<b>FY20 Actual</b>	<b>FY21 Actual as of June 21</b>	<b>FY21 Adopted Budget</b>	<b>FY22 Proposed Budget</b>
Taxes	\$ 6,672,210	\$ 6,991,147	\$ 7,506,888	\$ 6,254,200	\$ 8,642,600
Franchise Fees	906,753	917,870	991,578	880,300	925,000
License and Permits	315,422	291,255	413,377	271,600	424,000
Intergovernmental	6,374	-	941,375	1,001,700	-
Charges for Services	2,869,373	3,017,978	162,673	3,548,200	2,353,600
Fines and Forfeitures	538,805	348,990	267,290	418,000	420,500
Interest	214,057	113,037	16,956	50,000	25,000
Contributions	5,529	21,887	-	13,500	-
Miscellaneous and Other	159,750	212,789	230,444	92,400	110,000
	<b>\$ 11,688,274</b>	<b>\$ 11,914,952</b>	<b>\$ 10,530,581</b>	<b>\$ 12,529,900</b>	<b>\$ 12,900,700</b>
<b>Operating Expenditures</b>	<b>FY19 Actual</b>	<b>FY20 Actual</b>	<b>FY21 Actual as of June 21</b>	<b>FY21 Adopted Budget</b>	<b>FY22 Proposed Budget</b>
General Government	\$ 2,928,446	\$ 3,167,135	\$ 4,235,031	\$ 3,804,900	\$ 4,260,740
Judicial	291,892	304,021	195,482	361,500	335,200
Public Safety - Police	4,407,108	4,507,324	3,256,091	5,142,400	5,188,700
Public Safety - Fire	3,243,335	3,935,589	2,629,020	3,925,000	4,015,100
Public Works	3,293,029	3,114,669	3,670,157	4,812,800	2,626,400
Housing & Development	588,369	650,073	464,115	880,500	1,617,500
	<b>\$ 14,752,179</b>	<b>\$ 15,678,810</b>	<b>\$ 14,449,896</b>	<b>\$ 18,927,100</b>	<b>\$ 18,043,640</b>
<b>Other Sources and (Uses)</b>					
Proceeds from Sale of Assets	\$ 2,183	\$ 3,805	\$ -	\$ -	\$ -
Issuance of Debt	-	-	-	729,800	700,000
Use of Reserves	-	-	-	-	-
Transfers In (Out)	3,194,990	3,160,203	-	5,679,400	4,442,940
	<b>\$ 3,197,173</b>	<b>\$ 3,164,008</b>	<b>\$ -</b>	<b>\$ 6,409,200</b>	<b>\$ 5,142,940</b>
<b>Excess (Deficiency) of Revenues and Other Sources over Expenses and Other Uses</b>	<b>\$ 133,268</b>	<b>\$ (599,850)</b>	<b>\$ (3,919,315)</b>	<b>\$ 12,000</b>	<b>\$ -</b>

## General Fund Revenue Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21	FY22
				Amended Budget	Proposed Budget
Real & Personal Property Taxes	\$ 1,257,128	\$ 1,365,750	\$ 1,476,050	\$ 1,305,600	\$ 2,962,600
Street Lighting Assessment	325,174	349,578	338,871	337,500	-
Library Assessment	200,942	242,932	250,749	234,700	-
Motor Vehicle TAVT	558,586	325,119	521,876	348,000	400,000
Intangible Tax	177,137	209,183	253,149	140,000	225,000
Franchise taxes - Electric	704,281	720,883	728,859	690,000	720,000
Franchise tax - Cable	142,452	141,247	210,851	140,000	155,000
Franchise tax - Telephone	60,020	55,740	51,868	50,300	50,000
Local Option Sales Tax	2,422,412	2,694,601	2,741,177	2,164,400	3,100,000
Liquor Excise Tax	77,900	87,954	103,585	83,000	85,000
Beer & Wine Excise Tax	286,289	297,694	317,677	252,000	350,000
Liquor by the Drink Tax	31,697	33,047	56,910	30,000	35,000
Energy Tax	63,687	58,536	56,743	54,000	60,000
General Business License	236,984	231,562	197,753	210,000	225,000
Insurance Premium Tax	1,032,693	1,094,742	1,154,799	1,095,000	1,200,000
Financial Institutions Tax	-	-	36,516	-	-
Alcoholic Beverages Licenses	110,153	107,884	127,665	100,000	110,000
Zoning and Land Use	300	-	-	-	-
Plan & Development Fees	3,339	4,742	1,871	2,000	3,500
Certificate of Occupancy	4,475	3,875	7,525	4,000	-
Regulatory Fees	20,400	17,720	19,380	20,600	20,000
Inspections	185	270	-	-	-
Building Permits	166,201	145,334	235,765	135,000	290,500
Electrical Permits	10,369	11,430	21,170	10,000	-
Business License Penalty	1,580	450	1,034	-	-
Federal Government Grants	5,034	-	938,960	-	-
State Government Grants	-	-	-	1,001,700	-
Intergovernmental	1,340	-	2,415	-	-
Court Fees	55,164	46,771	30,597	48,000	50,000
Court Technology Fines	25,030	15,448	12,742	17,200	20,000
Probation Fees	47,047	31,953	16,250	38,400	30,000
Other Fees	18,030	993	15,716	-	-
Other Permits & Fees	5,624	6,975	7,040	5,000	6,000
Indirect Cost Allocations	283,284	317,013	-	392,000	-
Indirect Cost Allocations	938,276	909,002	-	1,137,900	-
Indirect Cost Allocations	639,493	650,218	-	744,600	-
Indirect Cost Allocations	521,297	584,290	-	663,800	-
Indirect Cost Allocations	121,532	187,753	-	210,000	-
Indirect Cost Allocations	108,424	186,046	-	208,900	-
Indirect Cost Allocations	17,333	15,389	-	16,000	-
Reimb. from Water Fund for G&A					1,131,200
Reimb. from EPS Fund for G&A					89,300
Reimb. from Gas Fund for G&A					682,700
Reimb. from Solid Waste Fund for G&A					94,900
Reimb. from Special Facilities Fund for G&A					25,300
Reimb. from Golf Fund for G&A					116,700

## General Fund Revenue Detail continued

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Amended Budget	FY22 Proposed Budget
Sale of Maps and Publications	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Police Reports	12,816	9,891	10,193	10,000	10,000
Special Fire Services	635	430	80	-	30,000
Street Department Recycling	450	912	-	-	-
Background Checks	1,400	600	1,300	-	500
Other Charges for Services	4,131	120	-	-	-
Cemetery Fees	9,795	18,500	10,200	14,400	16,000
Bad Check Fees	7,305	30	-	-	-
Credit Card Convenience Fees	52,307	35,644	58,554	42,000	50,000
Fines & Forfeitures	538,406	338,375	240,957	400,000	400,000
Fines & Forfeitures-Commercial	399	820	480	-	500
Fines - Speeding	-	9,795	25,854	18,000	20,000
Interest Revenues	214,057	113,037	16,956	50,000	25,000
Contributions	-	-	-	13,500	-
Police Contributions	1,623	21,159	-	-	-
Fire Contributions	2,867	539	-	-	-
Fire Vending Revenue	1,038	189	-	-	-
Rents	91,140	91,482	91,482	92,400	90,000
Reimb. for Damaged Property	42,973	78,554	18,512	-	10,000
Other Revenues	25,638	42,754	120,450	-	10,000
	<b>\$ 11,688,274</b>	<b>\$ 11,914,952</b>	<b>\$ 10,530,581</b>	<b>\$ 12,529,900</b>	<b>\$ 12,900,700</b>

### NOTES/ASSUMPTIONS:

- Assumes adoption of a 6 mill ad valorem (property) tax rather than the traditional 3 mill fire tax.
- Elimination of the \$50 per parcel street light assessment.
- Assumes collection of \$32 per residential equivalent unit library assessment against each parcel of real estate.
- Adoption of proposed rate revisions for land use and zoning operations.
- Adoption of proposed rates for building and inspection permits as defined by the International Building Code.
- Adoption of proposed Fire Department Inspection Fees.
- Adoption of proposed fee schedule for GIS; Special Events Permits; City Event Fees; and Jug Tavern Park Rentals.

## General Fund Expenditure Summary

Expenditure	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22
					Proposed Budget
Legislative	\$ 524,854	\$ 584,664	\$ 463,466	\$ 684,700	\$ 949,040
General Administration	958,326	904,596	871,678	1,137,900	1,444,600
Finance	639,136	642,995	602,763	744,600	718,600
Technology	552,467	640,367	472,543	755,800	567,400
GIS	128,820	195,632	147,625	257,000	263,100
Human Resources	107,511	183,492	1,660,725	208,900	302,000
General Admin. Fees	17,333	15,389	16,230	16,000	16,000
Judicial - Municipal Court	193,210	194,186	117,533	245,900	228,800
Judicial - Probation	98,682	109,835	77,949	115,600	106,400
Public Safety - Police	4,407,108	4,507,324	3,256,091	5,142,400	5,188,700
Public Safety - Fire	3,243,335	3,935,589	2,629,020	3,925,000	4,015,100
Public Works	3,293,029	3,114,669	3,670,157	4,812,800	2,626,400
GICH	17	-	-	1,400	1,400
Planning, Licensing, Permitting	588,352	452,644	236,605	503,800	1,079,200
Code Enforcement	-	169,645	144,536	253,600	249,100
Economic Development	-	27,784	82,974	121,700	287,800
	<b>\$ 14,752,179</b>	<b>\$ 15,678,810</b>	<b>\$ 14,449,896</b>	<b>\$ 18,927,100</b>	<b>\$ 18,043,640</b>

## General Fund Other Financing Sources (Uses) Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22
					Proposed Budget
Disposition of Assets	\$ 2,183	\$ 3,805	\$ -	\$ -	\$ -
Proceeds - Debt	-	-	-	729,800	700,000
Transfers Out - To Festivals Fund	-	-	-	-	(116,200)
Transfers Out - From Hotel Motel Fund	-	92,793	-	-	-
Transfers Out - To 2018 SPLOST Fund	(939,047)	(609,366)	-	-	-
Transfers Out - To LMIG Fund	(761,000)	(188,224)	-	(86,000)	-
Transfers Out - From Water/Sewer Fund	3,200,000	4,000,000	-	4,065,100	4,559,140
Transfers Out - From Gas Fund	2,400,000	(60,000)	-	1,983,200	-
Transfers Out - From Solid Waste Fund	-	470,000	-	447,100	-
Transfers Out - To Special Facilities Fund	(200,000)	-	-	(158,600)	-
Transfers Out - To EPS Fund	(505,000)	(325,000)	-	(306,200)	-
Transfers Out - To Golf Fund	-	(220,000)	-	(265,200)	-
	<b>\$ 3,197,173</b>	<b>\$ 3,164,008</b>	<b>\$ -</b>	<b>\$ 6,409,200</b>	<b>\$ 5,142,940</b>

# General Fund Department Detail

## Governing Body/Legislative

### Expenditure Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21	FY22
				Adopted Budget	Proposed Budget
Regular Salaries	\$ 57,000	\$ 57,000	\$ 57,000	\$ 57,000	\$ 57,000
Group Insurance	91,157	97,877	96,780	96,700	98,040
Retiree Insurance (Opeb)	42,539	42,397	31,359	58,300	58,300
Social Security (Fica)	3,449	3,518	3,527	3,600	3,500
Medicare	807	823	825	900	900
Other Employee Benefits	63,455	84,345	-	86,400	86,400
Professional	1,777	1,000	8,288	24,000	24,000
Technical	-	14,055	7,027	7,300	7,300
Communications	5,417	4,193	3,161	4,500	4,500
Advertising	-	74	-	500	500
Printing & Binding	-	-	-	4,000	4,000
Travel	8,859	(4)	6,349	16,500	16,500
Dues & Fees	105	5,080	5,000	7,000	7,000
Education & Training	4,440	(265)	2,815	6,200	6,200
General Supplies	16	1,159	25	2,500	2,500
Food & Meals	2,958	2,911	1,007	6,400	6,400
Books & Publications	-	-	79	200	200
Small Tools & Equipment	-	1,544	-	-	-
Technology Equipment	1,660	10	-	3,600	3,600
Uniforms	77	91	-	1,400	1,400
Public Relations	140	1,205	225	5,000	5,000
Contributions To DDA	-	-	-	8,000	505,800
Contributions To Library	201,000	227,651	200,000	234,700	\$ -
Contributions To Fort Yargo	40,000	40,000	40,000	50,000	50,000
	<b>\$ 524,854</b>	<b>\$ 584,664</b>	<b>\$ 463,466</b>	<b>\$ 684,700</b>	<b>\$ 949,040</b>

#### Notes/Assumptions:

- Increases Downtown Development Authority contribution from \$ 8,000 to \$500,000.
- Library contributions moved to Special Revenue Fund 240 Library Fund.
- Public relations funds likely needed for re-districting.
- Includes Fort Yargo.

# General Administration

## Expenditure Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21	FY22
				Adopted Budget	Proposed Budget
Regular Salaries	\$ 181,575	\$ 200,191	\$ 187,660	\$ 181,800	\$ 334,400
Overtime	-	242	1,067	5,000	7,900
Vacation	3,247	13,978	3,149	8,300	16,000
Holiday	6,071	6,570	7,002	6,600	10,900
Group Insurance	34,354	19,451	23,848	29,300	76,200
Insurance Over/Short	-	(2,249)	(7,762)	-	-
Social Security (Fica)	11,190	13,031	12,533	12,500	22,800
Medicare	2,633	3,165	2,931	3,000	5,400
Other Employee Benefits	36,260	7,795	4,693	9,700	9,700
Professional	191,248	92,855	143,196	270,400	270,400
Management Consulting	-	-	(18,047)	3,000	3,000
Technical	-	256	240	-	-
Cleaning Services	519	1,344	1,290	1,000	1,000
Building Maintenance	20,467	32,157	-	44,100	54,400
Vehicle Repairs & Maintenance	7	-	-	-	-
Equipment Repairs & Maintenance	-	44	-	500	500
Rental Of Equipment	3,676	4,111	2,847	5,500	5,500
Ins, Other Than Emp Benefit	343,307	383,652	410,037	385,000	408,100
Claims	-	-	(431)	15,000	15,000
Communications	83,041	85,800	49,482	86,800	86,800
Advertising	454	235	-	2,000	2,000
Printing & Binding	-	-	-	1,000	1,000
Travel	4,981	830	2,720	8,600	9,000
Dues & Fees	19,631	23,089	26,736	20,100	20,100
Education & Training	2,969	2,220	7,581	6,400	44,100
General Supplies	5,036	4,954	6,849	11,600	13,800
Gasoline	65	116	25	300	300
Food & Meals	2,280	2,245	2,120	7,300	10,300
Books & Publications	-	-	39	500	2,000
Small Tools & Equipment	-	59	-	1,500	2,700
Technology Equipment	4,613	7,294	1,854	8,000	8,000
Uniforms	159	261	16	600	800
Public Relations	542	898	-	2,500	2,500
	<b>\$ 958,326</b>	<b>\$ 904,596</b>	<b>\$ 871,678</b>	<b>\$ 1,137,900</b>	<b>\$ 1,444,600</b>

### Notes/Assumptions:

- Added formerly approved positions of Director of Talent & Leadership and Management Analyst to this department as previously approved by Council.
- Legal Fees for ongoing service delivery strategy litigation, and other legal matters.



## Finance

### Expenditure Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21	FY22
				Adopted Budget	Proposed Budget
Regular Salaries	\$ 276,478	\$ 287,761	\$ 249,456	\$ 326,200	\$ 303,900
Overtime	-	-	-	-	-
Vacation	14,864	13,879	16,349	20,200	13,300
Holiday	10,365	12,151	10,629	12,500	11,400
Group Insurance	42,333	44,848	43,784	70,500	54,500
Social Security (Fica)	17,855	18,405	17,289	22,300	20,400
Medicare	4,176	4,305	4,044	5,200	4,700
Other Employee Benefits	54,390	33,754	-	37,300	37,300
Professional	47,076	48,670	49,330	58,000	74,000
Technical	326	4,263	4,125	-	4,500
Rental Of Equipment	-	-	-	1,800	3,400
Communications	456	486	456	700	1,300
Advertising	333	448	252	900	900
Printing & Binding	810	720	-	500	500
Travel	2,290	1,579	-	5,100	5,100
Dues & Fees	154,014	161,506	178,820	163,800	163,800
Education & Training	3,218	2,539	1,997	8,000	8,000
General Supplies	4,777	4,120	5,127	4,000	4,000
Food & Meals	242	374	-	2,200	2,200
Books & Publications	-	-	159	200	200
Small Tools & Equipment	-	-	20,461	-	-
Technology Equipment	4,731	2,564	486	4,400	4,400
Uniforms	400	623	-	800	800
	<b>\$ 639,136</b>	<b>\$ 642,995</b>	<b>\$ 602,763</b>	<b>\$ 744,600</b>	<b>\$ 718,600</b>

# Technology Services

## Expenditure Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21	FY22
				Adopted Budget	Proposed Budget
Regular Salaries	\$ 102,752	\$ 142,120	\$ 100,261	\$ 139,200	\$ 164,100
Overtime	1,341	2,039	2,762	9,200	9,500
Vacation	4,814	2,718	11,951	7,300	8,300
Holiday	3,490	5,736	3,228	5,300	6,200
Group Insurance	16,828	22,482	16,896	27,600	43,400
Social Security (Fica)	6,993	8,937	7,546	10,000	11,700
Medicare	1,635	2,090	1,765	2,400	2,700
Other Employee Benefits	27,195	11,693	-	14,500	14,500
Professional	74,418	52,921	58,680	63,900	48,900
Technical	180,823	299,130	246,847	273,800	182,700
Vehicle Repairs & Maintenance	659	44	221	2,000	2,000
Communications	5,524	8,079	6,165	10,500	12,000
Printing & Binding	52	-	-	-	-
Travel	2,110	1,699	-	8,000	5,900
Dues & Fees	1,396	1,000	1,004	3,100	3,100
Education & Training	4,653	5,849	1,535	19,000	3,600
Licenses & Fees	1,625	-	-	-	-
General Supplies	277	399	598	2,000	2,000
Gasoline	153	110	45	300	300
Food & Meals	383	307	-	3,000	3,000
Books & Publications	177	-	-	2,000	-
Small Tools & Equipment	-	99	-	3,000	3,000
Technology Equipment	83,398	33,800	12,852	57,200	40,000
Uniforms	170	331	188	500	500
Computers	31,600	38,783	-	92,000	-
	<b>\$ 552,467</b>	<b>\$ 640,367</b>	<b>\$ 472,543</b>	<b>\$ 755,800</b>	<b>\$ 567,400</b>

### Notes/Assumptions:

- Moved hardware expenditures to SPLOST/Capital.
- Moved Department specific expenditures to user departments.

# GIS

## Expenditure Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21	FY22
				Adopted Budget	Proposed Budget
Regular Salaries	\$ 66,894	\$ 86,714	\$ 83,296	\$ 85,900	\$ 108,000
Overtime	111	436	267	3,000	3,100
Vacation	2,539	3,613	5,472	6,400	8,800
Holiday	2,132	3,690	3,626	3,400	4,200
Group Insurance	15,351	25,301	22,908	23,100	23,300
Social Security (Fica)	4,184	5,557	5,672	6,200	7,700
Medicare	979	1,300	1,327	1,500	1,800
Other Employee Benefits	18,130	36,326	-	35,900	35,900
Technical	-	-	-	-	24,600
Building Maintenance	2,574	-	-	-	-
Vehicle Repairs & Maintenance	175	2,012	1,322	2,500	2,500
Equipment Repairs & Maintenance	317	150	240	1,500	1,500
Rental Of Equipment	1,325	3,734	3,210	3,900	3,900
Communications	2,001	2,925	4,153	4,700	3,300
Advertising	-	-	-	-	700
Printing & Binding	-	-	-	200	200
Travel	-	-	-	500	500
Dues & Fees	397	451	2,038	2,200	3,900
Education & Training	1,971	-	-	12,500	12,000
General Supplies	1,407	4,034	976	8,500	8,500
Gasoline	431	1,731	1,677	1,500	2,100
Food & Meals	-	-	44	600	600
Books & Publications	-	-	-	200	200
Technology Equipment	-	6,944	1,748	5,000	5,000
Uniforms	248	640	43	800	800
Machinery & Equipment	-	10,075	9,606	12,000	-
Vehicles	-	-	-	35,000	-
Computers	7,654	-	-	-	-
	<b>\$ 128,820</b>	<b>\$ 195,632</b>	<b>\$ 147,625</b>	<b>\$ 257,000</b>	<b>\$ 263,100</b>

### Notes/Assumptions:

- Machinery & Equipment and Vehicles moved to SPLOST.

# Human Resources

## Expenditure Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21	FY22
				Adopted Budget	Proposed Budget
Regular Salaries	\$ 62,743	\$ 101,902	\$ 104,981	\$ 104,100	\$ 119,100
Overtime	-	8	189	700	800
Vacation	492	2,328	4,965	3,400	7,600
Holiday	2,020	4,165	4,177	3,900	4,600
Group Insurance	18,132	37,638	26,589	44,500	44,600
Retiree Insurance (Opeb)	82,941	81,800	81,972	81,800	81,800
Insurance Over/Short	(11,623)	5,875	1,732	-	-
Social Security (Fica)	4,023	5,866	6,442	7,000	8,200
Medicare	941	1,372	1,507	1,700	2,000
Retirement Contribution-Db	970,814	1,096,701	956,599	1,044,000	1,044,000
Retirement Contribution - Dc	211,252	216,641	237,002	281,200	359,700
Tuition Reimbursement	9,159	11,472	6,812	16,000	16,000
Unemployment Insurance	-	45	3,984	20,000	20,000
Workers' Compensation	187,960	191,305	159,295	205,000	205,000
Other Employee Benefits	(1,486,651)	(1,608,547)	1,845	(1,679,800)	(1,679,400)
Employee Physicals	6,311	11,712	12,621	8,000	9,600
Professional	32,814	3,997	36,528	21,000	22,100
Technical	-	-	4,419	4,500	100
Communications	120	207	689	2,500	1,300
Advertising	4,512	214	1,200	8,000	8,000
Printing & Binding	-	-	-	500	500
Travel	1,263	152	37	2,500	2,500
Dues & Fees	1,530	1,739	2,399	4,100	4,500
Education & Training	2,785	2,368	1,538	8,000	7,000
General Supplies	2,665	1,667	937	6,700	2,500
Food & Meals	1,347	1,614	712	3,300	3,600
Books & Publications	-	60	-	1,000	1,000
Small Tools & Equipment	1,313	-	-	2,000	2,000
Technology Equipment	232	4,042	-	3,000	3,000
Other Supplies	-	7,150	1,189	-	-
Uniforms	47	-	101	300	300
Public Relations	370	-	266	-	-
	<b>\$ 107,511</b>	<b>\$ 183,492</b>	<b>\$ 1,660,725</b>	<b>\$ 208,900</b>	<b>\$ 302,000</b>

### Notes/Assumptions:

- Increase in retirement contributions primarily attributable to newly authorized positions; wage increases in Public Safety; and 1.5% cost of living increase.

## General Services

### Expenditure Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21	FY22
				Adopted Budget	Proposed Budget
Dues & Fees	\$ 17,333	\$ 15,389	\$ 16,230	\$ 16,000	\$ 16,000
	<b>\$ 17,333</b>	<b>\$ 15,389</b>	<b>\$ 16,230</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>

## Municipal Court

### Expenditure Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21	FY22
				Adopted Budget	Proposed Budget
Regular Salaries	\$ 67,799	\$ 72,671	\$ 48,620	\$ 70,000	\$ 71,500
Overtime	3,558	1,099	784	6,000	1,000
Vacation	4,172	2,591	3,336	5,200	4,000
Holiday	2,549	2,974	1,527	2,700	2,800
Group Insurance	19,134	20,669	17,783	24,700	33,800
Social Security (Fica)	4,398	4,388	3,203	5,200	5,300
Medicare	1,029	1,026	749	1,200	1,200
Other Employee Benefits	18,130	22,061	-	22,800	22,800
Professional	48,581	39,497	34,906	57,900	57,900
Technical	1,200	1,200	1,300	1,200	1,200
Vehicle Repairs & Maintenance	358	115	44	500	500
Claims	2,968	3,236	-	10,000	10,000
Communications	120	-	-	100	100
Printing & Binding	400	-	551	-	1,000
Travel	109	1,311	-	1,200	1,200
Dues & Fees	169	110	73	200	200
Education & Training	595	618	142	5,900	5,900
General Supplies	897	1,168	1,477	1,800	1,800
Food & Meals	28	152	-	800	800
Small Tools & Equipment	-	-	2,819	-	1,000
Technology Equipment	1,684	2,838	220	4,500	4,500
Uniforms	-	165	-	300	300
Indirect Cost Allocations	15,332	16,298	-	23,700	-
	<b>\$ 193,210</b>	<b>\$ 194,186</b>	<b>\$ 117,533</b>	<b>\$ 245,900</b>	<b>\$ 228,800</b>

## Probation

### Expenditure Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21	FY22
				Adopted Budget	Proposed Budget
Regular Salaries	\$ 49,364	\$ 50,526	\$ 46,164	\$ 47,900	\$ 49,200
Overtime	2,996	2,241	-	2,600	2,700
Vacation	2,786	3,010	4,363	4,900	5,200
Holiday	1,728	2,006	1,721	1,800	1,900
Group Insurance	19,097	20,936	22,116	21,300	21,300
Social Security (Fica)	3,028	3,013	2,865	3,600	3,700
Medicare	708	705	670	900	900
Public Safety Pension	-	-	50	-	-
Other Employee Benefits	9,065	18,163	-	17,900	17,900
Communications	120	-	-	-	-
Travel	534	-	-	-	-
Education & Training	-	-	-	1,000	1,000
General Supplies	-	-	-	500	500
Food & Meals	436	-	-	100	100
Technology Equipment	985	-	-	2,000	2,000
Indirect Cost Allocations	7,834	9,236	-	11,100	-
	<b>\$ 98,682</b>	<b>\$ 109,835</b>	<b>\$ 77,949</b>	<b>\$ 115,600</b>	<b>\$ 106,400</b>

# Police

## Expenditure Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
Regular Salaries	\$ 1,986,375	\$ 2,084,333	\$ 1,891,122	\$ 2,256,900	\$ 2,572,700
Overtime	139,172	110,077	94,700	144,400	159,900
Vacation	98,680	113,969	87,779	136,500	146,700
Holiday	74,898	89,398	70,068	78,500	88,200
Group Insurance	490,631	495,248	495,286	643,300	678,200
Social Security (Fica)	133,974	141,145	132,620	162,200	181,300
Medicare	31,333	33,010	31,016	38,000	42,400
Public Safety Pension	-	-	1,700	-	12,000
Other Employee Benefits	453,246	423,126	-	452,500	452,500
Professional	7,191	9,048	9,130	9,000	9,000
Prisoner Maintenance	-	-	-	10,000	10,000
Technical	72,047	63,533	66,602	109,100	224,300
Cleaning Services	690	390	90	800	800
General Repairs & Maintenance	395	1,471	2,562	10,000	10,000
Building Maintenance	70,029	109,228	-	131,200	131,000
Vehicle Repairs & Maintenance	101,333	86,365	86,317	100,000	100,000
Equipment Repairs & Maintenance	3,548	4,236	4,141	5,000	5,100
Rental Of Equipment	7,750	8,828	6,886	8,200	8,200
Claims	4,363	5,000	1,450	10,000	10,000
Communications	31,478	34,628	32,505	35,600	33,100
Advertising	-	-	-	500	500
Printing & Binding	2,643	2,014	2,207	3,500	3,500
Travel	7,467	4,654	3,917	10,000	10,000
Dues & Fees	2,293	1,753	2,310	3,000	3,000
Education & Training	11,018	14,187	28,347	10,000	10,000
Licenses & Fees	546	303	248	500	500
General Supplies	35,464	27,631	22,672	30,000	30,000
Electricity	2,932	2,811	15,401	3,600	3,600
Gasoline	115,588	103,998	77,169	126,500	151,800
Food & Meals	12,211	8,464	4,976	10,000	10,000
Books & Publications	272	79	822	1,000	500
Small Tools & Equipment	49,118	33,239	34,498	36,000	24,300
Technology Equipment	34,058	89,906	8,173	30,000	24,200
Uniforms	28,174	23,532	28,303	30,000	30,000
Protective Clothing	49,566	2,700	13,575	10,800	10,800
Indirect Cost Allocations	348,627	379,020	-	495,200	-
Public Relations	-	-	(500)	600	600
	<b>\$ 4,407,108</b>	<b>\$ 4,507,324</b>	<b>\$ 3,256,091</b>	<b>\$ 5,142,400</b>	<b>\$ 5,188,700</b>

### Notes/Assumptions:

- Assumes implementation of Council's approved retention and recruitment program, including increased salaries, night shift differential, and POAB retirement dues.

# Fire

## Expenditure Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21	FY22
				Adopted Budget	Proposed Budget
Regular Salaries	\$ 1,477,399	\$ 1,523,515	\$ 1,451,684	\$ 1,618,600	\$ 1,817,300
Temporary Employees	9,244	51,821	54,403	48,000	48,000
Overtime	96,751	99,706	92,983	144,200	172,000
Vacation	101,571	93,101	99,975	113,400	136,700
Holiday	62,597	73,477	66,878	45,000	53,200
Group Insurance	445,053	489,756	494,588	508,500	617,900
Social Security (Fica)	100,475	105,751	106,552	119,200	134,900
Medicare	23,498	24,732	24,920	27,900	31,500
Public Safety Pension	-	-	-	-	10,500
Other Employee Benefits	308,208	450,253	-	445,100	445,100
Professional	3,577	5,425	6,749	1,100	1,100
Technical	-	-	-	-	1,000
General Repairs & Maintenance	108	-	136	2,000	2,000
Building Maintenance	86,584	178,518	-	158,300	162,200
Vehicle Repairs & Maintenance	31,448	34,119	28,777	35,000	35,000
Equipment Repairs & Maintenance	5,477	6,859	7,204	9,600	9,600
Rental Of Equipment	3,973	3,971	2,847	4,000	5,000
Claims	1,085	-	-	-	-
Communications	7,878	9,975	10,064	9,400	11,600
Advertising	80	-	-	-	-
Printing & Binding	-	-	-	300	300
Travel	3,600	2,146	3,303	5,900	5,900
Dues & Fees	265	250	504	500	500
Education & Training	8,708	16,276	8,700	15,000	17,500
Licenses & Fees	-	71	-	-	-
General Supplies	15,420	25,062	14,954	18,600	18,600
Gasoline	16,965	17,035	12,875	22,100	25,000
Food & Meals	5,782	2,456	3,731	7,500	8,000
Books & Publications	60	1,049	1,056	4,600	4,600
Small Tools & Equipment	22,842	66,016	27,411	46,700	30,700
Technology Equipment	-	12,981	2,022	3,400	9,800
Other Supplies	10,631	15,446	7,311	15,000	15,000
Uniforms	14,061	15,484	12,271	21,000	24,000
Protective Clothing	19,485	16,705	10,499	18,700	23,300
Machinery & Equipment	-	32,976	19,820	25,900	-
Vehicles	29,703	171,925	-	-	-
Indirect Cost Allocations	256,562	330,814	-	371,700	-
Public Relations	2,591	1,667	552	2,400	2,400
Capital Lease	63,348	49,571	51,092	51,200	119,900
Interest	8,304	6,681	5,159	5,200	15,000
	<b>\$ 3,243,335</b>	<b>\$ 3,935,589</b>	<b>\$ 2,629,020</b>	<b>\$ 3,925,000</b>	<b>\$ 4,015,100</b>

### Notes/Assumptions:

- Assumes addition of three lieutenant positions (promote three firefighters to lieutenant) and hire three new firefighters and wage increases as directed by Council.



# Public Works

## Expenditure Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
Regular Salaries	\$ -	\$ -	\$ -	\$ -	\$ 42,200
Vacation	-	-	-	-	1,300
Holiday	-	-	-	-	3,300
Group Insurance	-	-	-	-	9,900
Social Security (Fica)	-	-	-	-	2,800
Medicare	-	-	-	-	700
Professional	1,795,017	1,787,676	1,702,566	1,818,200	1,675,600
Technical	1,500	1,500	1,500	1,500	1,500
Landfill Fees	5,387	320	520	6,000	-
General Repairs & Maintenance	13,156	58,346	55,069	85,000	82,400
Infrastructure Repairs & Maintenance	230,764	145,318	134,195	374,800	167,200
Building Maintenance	19,846	13,609	(3,300)	20,200	13,800
Vehicle Repairs & Maintenance	112,055	87,462	79,574	90,000	58,000
Equipment Repairs & Maintenance	40,812	40,520	32,498	61,000	70,000
Rental Of Equipment	8,407	924	74,307	25,000	10,000
Claims	-	39,780	-	10,000	10,000
Communications	4,037	4,443	4,836	5,400	5,800
Advertising	-	-	504	-	-
Dues & Fees	20,951	10,953	824	7,400	7,400
Licenses & Fees	3	125	3	-	-
General Supplies	15,882	19,194	7,328	30,000	65,000
Water / Sewage	18,379	16,318	14,270	19,700	18,700
Electricity	227	460	12,672	500	500
Streetlight Electricity	335,561	342,912	322,086	350,300	353,900
Gasoline	32	3,189	(3,190)	-	10,000
Small Tools & Equipment	24,461	21,432	11,716	16,400	16,400
Technology Equipment	590	-	634	-	-
Utility Supplies (Pipe, Etc)	-	62	2,830	-	-
Land	286,252	93,800	-	-	-
Buildings	-	-	-	1,399,000	-
Infrastructure	84,852	155,839	1,206,638	125,000	-
Machinery & Equipment	13,950	11,500	12,077	17,100	-
Vehicles	-	-	-	39,000	-
Indirect Cost Allocations	260,907	258,988	-	311,300	-
	<b>\$ 3,293,029</b>	<b>\$ 3,114,669</b>	<b>\$ 3,670,157</b>	<b>\$ 4,812,800</b>	<b>\$ 2,626,400</b>

## Public Works Expenditures by Program

Contract Services: Sign Replacement Program	\$ 60,200
Contract Services: Sign Replacement Program	67,400
Contract Services: Pothole Repair Program	195,900
Facility Management & Event Staffing	203,400
Contract Services: Landscaping	1,664,600
Contract Services: Downtown Tree Lighting	6,000
Prefunded Operating and Maintenance Expenses: Landscaping	73,500
Operations and Maintenance Landscaping	37,000
Contract Services: Streets and Right of Ways	229,500
Operations and Maintenance Streets and Rights of Way	88,900
<b>Total:</b>	<b>\$ 2,626,400</b>

### Notes/Assumptions:

- Provides funding for enhanced programming in landscaping; right of way maintenance; pothole repairs; and street sign replacements.
- Provides for downtown street lighting.
- Provides for Public Works Director position to be shared with Solid Waste fund.
- Provides funding for city wide streetlights.
- Capital Projects and funding are shown on the Capital Improvement Plan.
- Moves yard debris program to Sanitation.

## GICH (Housing & Development)

### Expenditure Detail

Account Name	FY19	FY20	FY21 Actual	FY21	FY22
	Actual	Actual	as of June 21	Adopted Budget	Proposed Budget
Travel	\$ 17	\$ -	\$ -	\$ 900	\$ 900
Education & Training	-	-	-	200	200
Food & Meals	-	-	-	300	300
	<b>\$ 17</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,400</b>	<b>\$ 1,400</b>

# Planning, Licensing, and Permitting

## Expenditure Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21	FY22
				Adopted Budget	Proposed Budget
Regular Salaries	\$ 214,989	\$ 163,373	\$ 97,409	\$ 155,700	\$ 177,500
Overtime	6,864	7,478	3,508	5,700	1,600
Vacation	12,121	6,391	17,373	15,500	8,800
Holiday	8,231	7,088	3,305	6,200	6,600
Group Insurance	33,369	36,210	12,344	22,100	60,300
Social Security (Fica)	14,397	14,150	8,081	11,400	12,100
Medicare	3,367	3,309	1,890	2,700	2,800
Other Employee Benefits	45,325	40,223	-	40,700	40,700
Professional	139,239	100,836	74,013	118,000	700,000
Technical	1,894	8,985	-	40,000	40,000
Cleaning Services	413	348	339	700	-
Building Maintenance	7,722	9,556	237	10,700	4,200
Vehicle Repairs & Maintenance	1,681	-	231	1,000	-
Equipment Repairs & Maintenance	-	190	225	1,000	1,000
Rental Of Equipment	3,458	3,744	2,847	3,600	3,600
Communications	2,524	1,503	1,012	-	-
Advertising	1,140	1,312	4,847	2,000	2,000
Printing & Binding	682	892	194	900	900
Travel	3,344	272	616	3,200	3,200
Dues & Fees	983	438	44	900	900
Education & Training	2,261	844	40	3,500	3,500
General Supplies	4,386	2,953	3,586	4,000	4,000
Gasoline	462	136	75	300	-
Food & Meals	662	81	698	1,500	1,500
Books & Publications	60	1,223	-	500	500
Small Tools & Equipment	-	329	666	1,000	1,000
Technology Equipment	499	2,781	954	2,000	2,000
Other Supplies	-	-	2,072	-	-
Uniforms	192	-	-	500	500
Vehicles	31,394	-	-	-	-
Indirect Cost Allocations	46,692	37,997	-	48,500	-
	<b>\$ 588,352</b>	<b>\$ 452,644</b>	<b>\$ 236,605</b>	<b>\$ 503,800</b>	<b>\$ 1,079,200</b>

### Notes/Assumptions:

- Assumes filling staff vacancies.
- Assumes contracting for professional and licensed zoning and engineering reviews, site inspections, and building inspections to augment staff.
- Assumes \$40,000 for dilapidated structure removal cost.
- Special Projects include Policy and Plan updates, including the Comprehensive Plan, and development of a Transportation Plan and new ordinance development.

# Code Enforcement

## Expenditure Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21	FY22
				Adopted Budget	Proposed Budget
Regular Salaries	\$ -	\$ 85,342	\$ 84,341	\$ 104,300	\$ 119,300
Overtime	-	2,554	1,388	3,300	3,700
Vacation	-	4,074	5,930	4,200	4,300
Holiday	-	2,951	3,933	3,900	4,500
Group Insurance	-	18,300	31,874	54,900	43,800
Social Security (Fica)	-	2,216	5,674	7,200	8,200
Medicare	-	518	1,327	1,700	2,000
Other Employee Benefits	-	25,958	-	27,600	27,600
Professional	-	-	798	-	-
Vehicle Repairs & Maintenance	-	3,557	3,647	5,000	5,000
Communications	-	-	140	-	-
Printing & Binding	-	869	315	500	4,000
Travel	-	1,477	2,669	3,500	3,500
Dues & Fees	-	-	124	300	300
Education & Training	-	2,499	2,190	3,000	9,000
General Supplies	-	-	-	500	500
Gasoline	-	-	-	3,800	7,200
Food & Meals	-	288	-	1,000	1,000
Technology Equipment	-	3,685	-	3,500	3,700
Uniforms	-	315	187	1,000	1,500
Indirect Cost Allocations	-	14,319	-	24,400	-
Public Relations	-	721	-	-	-
	<b>\$ -</b>	<b>\$ 169,645</b>	<b>\$ 144,536</b>	<b>\$ 253,600</b>	<b>\$ 249,100</b>

# Economic Development

## Expenditure Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21	FY22
				Adopted Budget	Proposed Budget
Regular Salaries	\$ -	\$ 19,540	\$ 56,453	\$ 57,300	\$ 64,400
Vacation	-	56	1,567	3,500	4,400
Holiday	-	314	2,340	2,100	2,200
Group Insurance	-	288	13,135	4,500	14,700
Social Security (Fica)	-	1,021	3,570	4,000	4,400
Medicare	-	239	835	1,100	1,100
Other Employee Benefits	-	3,898	-	4,800	4,800
Professional	-	-	-	-	150,000
Cleaning Services	-	-	-	400	400
Communications	-	-	-	-	600
Advertising	-	-	550	12,500	12,500
Printing & Binding	-	-	-	-	500
Travel	-	-	-	3,100	4,500
Dues & Fees	-	-	2,932	3,400	3,400
Education & Training	-	-	605	3,600	4,200
Licenses & Fees	-	-	189	-	1,700
General Supplies	-	-	197	3,500	3,500
Food & Meals	-	-	74	1,400	2,100
Books & Publications	-	-	-	3,000	3,000
Technology Equipment	-	-	-	1,000	2,600
Uniforms	-	-	26	300	300
Indirect Cost Allocations	-	2,428	-	11,700	-
Public Relations	-	-	500	500	2,500
	<b>\$ -</b>	<b>\$ 27,784</b>	<b>\$ 82,974</b>	<b>\$ 121,700</b>	<b>\$ 287,800</b>

### Notes/Assumptions:

- Assumes Contract Professional Services for economic development recruitment and retention programs.

# Special Revenue Funds

## Special Revenue Funds Description

Special Revenue Funds are used to account of the proceeds of specific revenue sources that are restricted legally to expenditures for specified purposes. The City utilizes five funds of this type, which are the Cemetery Fund, Police Escrow Fund, Festivals Fund, Library Fund, and Hotel/Motel Tax Fund.



## Special Revenue Fund

### Rose Hill Cemetery Fund

#### Description

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

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

#### Cemetery Fund Summary

	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
<b>Revenue</b>					
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ 14,400
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,400</b>
<b>Other Financing Sources</b>					
Transfers In	(38)	-	-	-	-
<b>Subtotal</b>	<b>\$ (38)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ (38)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,400</b>
<b>Expenditure</b>					
Cemetery	\$ -	\$ -	\$ -	\$ -	\$ 6,000
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,000</b>
<b>Other Financing Uses</b>					
Budgeted Surplus	-	-	-	-	8,400
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,400</b>
<b>Total Expenses and Other Financing Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,400</b>
<b>Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses</b>	<b>\$ (38)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



### Cemetery Fund Revenue and Other Financing Sources Detail

Account Name	FY19	FY20	FY21 Actual	FY21	FY22 Proposed
	Actual	Actual	as of June 21	Adopted Budget	Budget
Contributions from City of Wind	\$ -	\$ -	\$ -	\$ -	\$ -
Cemetery Fees	-	-	-	-	14,400
Transfers - General Fund	(38)	-	-	-	-
	<b>\$ (38)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,400</b>

### Cemetery Fund Expenditure and Other Financing Uses Detail

Account Name	FY19	FY20	FY21 Actual as	FY21	FY22
	Actual	Actual	of June 21	Adopted Budget	Proposed Budget
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 6,000
Infrastructure	-	-	-	-	-
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,000</b>

## Special Revenue Fund

### Police Escrow Fund

#### Description

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.

#### Police Escrow Fund Summary

	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
<b>Revenue</b>					
Charges for Services	\$ 80,761	\$ 39,088	\$ 40,170	\$ 5,000	\$ 19,500
Miscellaneous and Other	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 80,761</b>	<b>\$ 39,088</b>	<b>\$ 40,170</b>	<b>\$ 5,000</b>	<b>\$ 19,500</b>
<b>Other Financing Sources</b>					
Disposition of Assets	\$ 2,263	\$ 6,000	\$ -	\$ -	\$ -
Transfers In	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 2,263</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 83,023</b>	<b>\$ 45,088</b>	<b>\$ 40,170</b>	<b>\$ 5,000</b>	<b>\$ 19,500</b>
<b>Expenditure</b>					
Public Safety-Police	\$ 8,017	\$ 58,543	\$ 10,130	\$ 5,000	\$ 19,500
<b>Subtotal</b>	<b>\$ 8,017</b>	<b>\$ 58,543</b>	<b>\$ 10,130</b>	<b>\$ 5,000</b>	<b>\$ 19,500</b>
<b>Total Expenses and Other Financing Uses</b>	<b>\$ 8,017</b>	<b>\$ 58,543</b>	<b>\$ 10,130</b>	<b>\$ 5,000</b>	<b>\$ 19,500</b>
<b>Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses</b>	<b>\$ 75,006</b>	<b>\$ (13,454)</b>	<b>\$ 30,040</b>	<b>\$ -</b>	<b>\$ -</b>

### Police Escrow Fund Revenue and Other Financing Sources Detail

Account Name	FY19 Actual	FY20 Actual	FY21	FY21	FY22
			Actual as of June 21	Adopted Budget	Proposed Budget
Forfeited Assets - State	\$ 6,682	\$ 32,866	\$ 40,170	\$ 5,000	\$ 5,000
Forfeited Assets - Federal	74,079	6,222	-	-	14,500
Disposition Of Confiscated As.	2,263	6,000	-	-	-
	<b>\$ 83,023</b>	<b>\$ 45,088</b>	<b>\$ 40,170</b>	<b>\$ 5,000</b>	<b>\$ 19,500</b>

### Police Escrow Fund Expenditure and Other Financing Uses Detail

Account Name	FY19	FY20 Actual	FY21 Actual as	FY21 Adopted	FY22
	Actual		of June 21	Budget	Proposed Budget
Small Tools & Equipment	\$ 805	\$ 10,527	\$ -	\$ 5,000	\$ -
Technology Equipment	-	15,785	-	-	-
Other Supplies	7,212	3,613	2,130	-	-
Vehicles	-	9,600	-	-	5,000
Small Tools & Equipment	-	3,724	-	-	2,000
Other Supplies	-	-	8,000	-	10,000
Machinery & Equipment	-	15,294	-	-	2,500
	<b>\$ 8,017</b>	<b>\$ 58,543</b>	<b>\$ 10,130</b>	<b>\$ 5,000</b>	<b>\$ 19,500</b>

## Special Revenue Fund

### Festivals Fund

#### Description

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

This fund is also supported by the General Fund.

#### Festivals Fund Summary

	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
<b>Revenue</b>					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	5,530	3,370	-	68,800	19,500
Contributions	3,755	135	50	20,000	-
<b>Subtotal</b>	<b>\$ 9,285</b>	<b>\$ 3,505</b>	<b>\$ 50</b>	<b>\$ 88,800</b>	<b>\$ 19,500</b>
<b>Other Financing Sources</b>					
Transfers In - From General Fund	\$ -	\$ -	\$ -	\$ -	\$ 116,200
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 116,200</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 9,285</b>	<b>\$ 3,505</b>	<b>\$ 50</b>	<b>\$ 88,800</b>	<b>\$ 135,700</b>
<b>Expenditure</b>					
Recreation	\$ 10,836	\$ 15,228	\$ 24,554	\$ 84,800	\$ 135,700
<b>Subtotal</b>	<b>\$ 10,836</b>	<b>\$ 15,228</b>	<b>\$ 24,554</b>	<b>\$ 84,800</b>	<b>\$ 135,700</b>
<b>Total Expenses and Other Financing Uses</b>	<b>\$ 10,836</b>	<b>\$ 15,228</b>	<b>\$ 24,554</b>	<b>\$ 84,800</b>	<b>\$ 135,700</b>
<b>Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses</b>	<b>\$ (1,551)</b>	<b>\$ (11,723)</b>	<b>\$ (24,504)</b>	<b>\$ 4,000</b>	<b>\$ -</b>

#### Festivals Fund Revenue and Other Financing Sources Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
Charges for Services (Jug Tavern Festival)	\$ 115	\$ -	\$ -	\$ 57,600	\$ -
Vendor Revenue (Jug Tavern Festival)	-	-	-	4,000	2,500
Contributions	3,755	135	50	20,000	-
Charges for Services (Christmas Parade)	-	-	-	-	2,000
Charges for Services (Spooktacular)	-	-	-	-	10,000
Vendor Revenue (Spooktacular)	-	-	-	4,000	2,500
Charges for Services (General Events)	5,415	3,370	-	3,200	2,500
Transfers - General Fund	-	-	-	-	116,200
	<b>\$ 9,285</b>	<b>\$ 3,505</b>	<b>\$ 50</b>	<b>\$ 88,800</b>	<b>\$ 135,700</b>

## Festivals Fund Expenditure and Other Financing Uses Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
Advertising	\$ -	\$ -	\$ -	\$ 1,000	\$ 2,000
General Supplies	-	-	-	100	-
Professional	575	1,460	375	2,000	2,000
Technical	-	-	100	-	-
Rental Of Equipment	-	255	1,064	500	500
Advertising	-	-	30	2,000	2,000
Dues & Fees	275	255	200	-	-
General Supplies	140	147	89	500	500
Professional	175	200	-	1,000	1,000
Rental Of Equipment	458	692	-	2,700	2,700
Advertising	120	680	-	2,000	2,000
General Supplies	1,447	747	-	2,000	2,000
Machinery & Equipment	-	6,059	-	-	-
Professional	400	200	5,500	50,000	100,000
Rental Of Equipment	693	690	15,650	3,000	3,000
Advertising	-	78	58	13,000	13,000
General Supplies	6,555	51	1,487	5,000	5,000
Small Tools & Equipment	-	3,715	-	-	-
	<b>\$ 10,836</b>	<b>\$ 15,228</b>	<b>\$ 24,554</b>	<b>\$ 84,800</b>	<b>\$ 135,700</b>

## Special Revenue Fund

### American Rescue Plan (ARP) Fund

#### Description

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.

Expenditure of these funds is shown on the capital improvement plan.

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

	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
<b>Revenue</b>					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 2,800,000
Charges for Services	-	-	-	-	-
Contributions	-	-	-	-	-
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,800,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,800,000</b>
<b>Other Financing Uses</b>					
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ 2,800,000
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,800,000</b>
<b>Total Expenses and Other Financing Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,800,000</b>
<b>Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**American Rescue Plan (ARP) Fund Revenue and Other Financing Sources Detail**

<b>Account Name</b>	<b>FY19 Actual</b>	<b>FY20 Actual</b>	<b>FY21 Actual as of June 21</b>	<b>FY21 Adopted Budget</b>	<b>FY22 Proposed Budget</b>
American Rescue Plan (ARP) Act 2021	\$ -	\$ -	\$ -	\$ -	\$ 2,800,000
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,800,000</b>

**American Rescue Plan (ARP) Fund Expenditure and Other Financing Uses Detail**

<b>Account Name</b>	<b>FY19 Actual</b>	<b>FY20 Actual</b>	<b>FY21 Actual as of June 21</b>	<b>FY21 Adopted Budget</b>	<b>FY22 Proposed Budget</b>
Transfers - Special Revenue	-	-	-	-	2,800,000
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,800,000</b>

## Special Revenue Fund

### Library Fund

#### Description

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

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

#### Library Fund Summary

	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
<b>Revenue</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 260,000
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 260,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 260,000</b>
<b>Expenditure</b>					
Libraries	\$ -	\$ -	\$ -	\$ -	\$ 260,000
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 260,000</b>
<b>Total Expenses and Other Financing Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 260,000</b>
<b>Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Library Fund Revenue and Other Financing Sources Detail

Account Name	FY19	FY20	FY21 Actual	FY21	FY22
	Actual	Actual	as of June 21	Adopted Budget	Proposed Budget
Library Assessment	\$ -	\$ -	\$ -	\$ -	\$ 260,000
Transfers - General Fund	-	-	-	-	-
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 260,000</b>

## Library Fund Expenditure and Other Financing Uses Detail

Account Name	FY19	FY20	FY21 Actual as	FY21 Adopted	FY22
	Actual	Actual	of June 21	Budget	Proposed Budget
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 25,300
Contributions to Library	-	-	-	-	234,700
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 260,000</b>

## Library Fund Balance

	FY19	FY20
Assessment	\$ 200,942	\$ 242,932
Contribution	(96)	(27,651)
Building Cost	(201,000)	(200,000)
	<b>\$ (154)</b>	<b>\$ 15,281</b>
<b>Library Fund Balance as of June 30, 2020</b>	<b>\$</b>	<b>\$ 15,127</b>

## Special Revenue Fund

### Hotel/Motel Fund

#### Description

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, the Community Center, Cultural Arts Facility, and any other means that the City deems necessary to promote tourism and trade within the City of Winder.

#### Hotel/Motel Fund Summary

	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
<b>Revenue</b>					
Taxes	\$ 261,840	\$ 220,384	\$ 126,022	\$ 105,000	\$ 203,700
Charges for Services	-	-	30	-	-
<b>Subtotal</b>	<b>\$ 261,840</b>	<b>\$ 220,384</b>	<b>\$ 126,052</b>	<b>\$ 105,000</b>	<b>\$ 203,700</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 261,840</b>	<b>\$ 220,384</b>	<b>\$ 126,052</b>	<b>\$ 105,000</b>	<b>\$ 203,700</b>
<b>Expenditure</b>					
Housing & Development	\$ -	\$ 64,895	\$ 32,852	\$ 30,000	\$ 60,000
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 64,895</b>	<b>\$ 32,852</b>	<b>\$ 30,000</b>	<b>\$ 60,000</b>
<b>Other Financing Uses</b>					
Transfers Out - To Special Facilities Fund	\$ 210,000	\$ 154,989	\$ -	\$ 75,000	\$ 143,700
<b>Subtotal</b>	<b>\$ 210,000</b>	<b>\$ 154,989</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ 143,700</b>
<b>Total Expenses and Other Financing Uses</b>	<b>\$ 210,000</b>	<b>\$ 219,884</b>	<b>\$ 32,852</b>	<b>\$ 105,000</b>	<b>\$ 203,700</b>
<b>Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses</b>	<b>\$ 51,840</b>	<b>\$ 500</b>	<b>\$ 93,200</b>	<b>\$ -</b>	<b>\$ -</b>

## Hotel/Motel Fund Revenue and Other Financing Sources Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
Hotel Motel - 2% Tax	\$ 77,104	\$ 64,895	\$ 37,113	\$ 30,000	\$ 60,000
Hotel Motel - 5% Tax	192,759	162,237	92,781	75,000	150,000
Vendor Compensation	(8,023)	(6,748)	(3,872)	-	(6,300)
Other Charges for Services	-	-	30	-	-
	<b>\$ 261,840</b>	<b>\$ 220,384</b>	<b>\$ 126,052</b>	<b>\$ 105,000</b>	<b>\$ 203,700</b>

## Hotel/Motel Fund Expenditure and Other Financing Uses Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
Contract - Chamber Of Commerce	\$ -	\$ 64,895	\$ 32,852	\$ 30,000	\$ 60,000
Transfers - General Fund	\$ -	\$ 92,793	\$ -	\$ -	\$ -
Transfers - Special Facilities	-	62,196	-	75,000	143,700
Transfers - Golf Fund	210,000	-	-	-	-
	<b>\$ 210,000</b>	<b>\$ 219,884</b>	<b>\$ 32,852</b>	<b>\$ 105,000</b>	<b>\$ 203,700</b>

# Capital Project Funds

## Capital Projects Funds Description

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital projects and is budgeted on a project basis. The City maintains three Capital Projects Funds: the 2012 Special Purpose Local Option Sales Tax (SPLOST), the 2018 SPLOST, and the Local Maintenance and Improvement Grant (LMIG) Program.



### FY 2021 CAPITAL BUDGET REQUESTS

A	B	E	F	G	H	I	J	K	L	M	N	O	P
	Project	Project Type	Dept Ranking	Dept Priority	Main Funding Source	Additional Funding Source	Project Cost FY 2022	Project Cost FY 2023	Project Cost FY 2024	Project Cost FY 2025	Project Cost FY 2026	FIVE YEAR TOTAL	
1	MCCI LASERFICHE	MULTI-YEAR	A ESSENTIAL	1	SPLOST 2018 FUND		48,500.00					48,500.00	
2	COUNCIL CHAMBERS AUDIO/VISUAL UPGRADE	MULTI-YEAR	A ESSENTIAL	2	SPLOST 2018 FUND		20,000.00					20,000.00	
3	KNOWBE4SOFTWARE	SINGLE YEAR	A ESSENTIAL	1	SPLOST 2018 FUND		10,000.00					10,000.00	
4	SERVERS	SINGLE YEAR	A ESSENTIAL	1	SPLOST 2018 FUND		50,000.00					50,000.00	
5	SWITCHES	SINGLE YEAR	A ESSENTIAL	1	SPLOST 2018 FUND		32,000.00					32,000.00	
6	4 X 2 EXTENDED CAB TRUCK: GIS	SINGLE YEAR	A ESSENTIAL	1	SPLOST 2018 FUND		35,000.00					35,000.00	
7	TRIMBLE TDC150 GPS HANDHELD	SINGLE YEAR	A ESSENTIAL	1	SPLOST 2018 FUND		12,000.00					12,000.00	
8	NEDERMAN SYSTEM EXHAUST HOSES	SINGLE YEAR	B DESIRABLE	2	SPLOST 2018 FUND		8,800.00					8,800.00	
9	NEW FIRE ENGINE	SINGLE YEAR	A ESSENTIAL	1	SPLOST 2018 FUND	GMA LEASE	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00	700,000.00	
10	4 X 2 EXTENDED CAB TRUCK:	SINGLE YEAR	B DESIRABLE	9	SPLOST 2018 FUND		30,000.00					30,000.00	
11	4 X 4 CAB LIGHT DUTY PICKUP TRUCK	SINGLE YEAR	B DESIRABLE	10	SPLOST 2018 FUND		30,000.00					30,000.00	
12	4 X 4 CREW CAB TRUCK MEDIUM DUTY	SINGLE YEAR	B DESIRABLE	10	SPLOST 2018 FUND		45,000.00					45,000.00	
13	LANDSCAPE TRAILER	SINGLE YEAR	B DESIRABLE	10	SPLOST 2018 FUND		5,500.00					5,500.00	
14	POTHOLE PATCHER TRUCK	SINGLE YEAR	A ESSENTIAL	2	SPLOST 2018 FUND		205,000.00					205,000.00	
15	SERVICE BODY DUMP TRUCK	SINGLE YEAR	B DESIRABLE	10	SPLOST 2018 FUND		120,000.00					120,000.00	
16	SIGN MAINTENANCE PROGRAM: Truck	SINGLE YEAR	A ESSENTIAL	3	SPLOST 2018 FUND		90,000.00					90,000.00	
17	SKID STEER TRAILER	SINGLE YEAR	B DESIRABLE	10	WATER FUND		12,000.00					12,000.00	
18	STREET SWEEPER	SINGLE YEAR	A ESSENTIAL	1	SOLID WASTE FUND	GMA Lease	246,500.00	55,463.00	55,463.00	55,463.00	55,463.00	246,500.00	
19	TRACK LOADER - HIGH FLOW	SINGLE YEAR	B DESIRABLE	10	WATER FUND		70,000.00					70,000.00	
20	CONCEPTUAL & PRELIMINARY PLANNING FOR TRAIL	SINGLE YEAR	B DESIRABLE	1	SPLOST 2018 FUND		35,000.00					35,000.00	
21	DUMP TRUCK-20 YD PICKUP LIMBS & DEBRIS	SINGLE YEAR	A ESSENTIAL	1	SOLID WASTE FUND	GMA Lease	120,000.00	27,000.00	27,000.00	27,000.00	27,000.00	120,000.00	
22	CATERPILLAR 914 LOADER W/CLAW ATTACHMENT	SINGLE YEAR	A ESSENTIAL	1	SOLID WASTE FUND	GM A Lease	160,000.00	32,800.00	32,800.00	32,800.00	32,800.00	168,000.00	
23	ROSE HILL CEMETERY EXPANSION & Improvements	SINGLE YEAR	A ESSENTIAL	1	SPLOST 2018 FUND		100,000.00	100,000.00				200,000.00	
24	EMERGENCY FUELING STATION	SINGLE YEAR	A ESSENTIAL	1	SPLOST 2018 FUND		150,000.00					150,000.00	
25	JUG TAVERN	MULTI-YEAR	A ESSENTIAL	1	SPLOST 2018 FUND		100,000.00					100,000.00	
26	ROAD CONSTRUCTION PROJECTS	MULTI-YEAR	A ESSENTIAL	1	SPLOST 2018 FUND		88,000.00	2022-				88,000.00	
27	SIGN REPLACEMENT PROGRAM: SIGNS AND POLES	MULTI-YEAR	A ESSENTIAL	2	SPLOST 2018 FUND		104,600.00					104,600.00	
28	2 POLICE MARKED VEHICLES	SINGLE YEAR	A ESSENTIAL	1	SPLOST 2012 FUND		437,500.00					437,500.00	
29	LINWOOD MIMOSA REHABILITATION SPOST 2012	MULTI-YEAR	A ESSENTIAL	1	SPLOST 2012 FUND	WATER FUND	62,500.00					62,500.00	
30	LINWOOD MIMOSA REHABILITATION SPOST 2012	MULTI-YEAR	A ESSENTIAL	1	SPLOST 2012 FUND		800,000.00	800,000.00	800,000.00	800,000.00	800,000.00	3,200,000.00	
31	STREET RESURFACING (LMIG)	MULTI-YEAR	A ESSENTIAL	4	SPLOST 2018 FUND		200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	800,000.00	
32	STREET RESURFACING (LMIG) CITY MATCH	SINGLE YEAR	A ESSENTIAL	1	LMIG GRANT	GDOT	200,000.00					200,000.00	
33	STREET RESURFACING (LMIG) CITY MATCH	SINGLE YEAR	A ESSENTIAL	1	WATER FUND		12,000.00					12,000.00	
34	WATER LEVEL INDICATOR HWY 53 RESERVOIR	SINGLE YEAR	A ESSENTIAL	1	WATER FUND								



### FY 2021 CAPITAL BUDGET REQUESTS

A	B	E	F	G	H	I	J	K	L	M	N	O	P
	Project	Project Type	Dept Ranking	Priority	Main Funding Source	Funding	2022	2023	2024	2025	2026	TOTAL	
71													
72	2022-71 NEW MARBURG INFLUENT SCREEN	SINGLE YEAR	A ESSENTIAL	2	WATER FUND		205,000.00					205,000.00	
73	2022-72 COMPUTERS	SINGLE YEAR	A ESSENTIAL	3	WATER FUND		15,000.00					15,000.00	
74	2022-73 DUMP TRUCK	SINGLE YEAR	B DESIRABLE	6	WATER FUND		110,000.00					110,000.00	
75	2022-74 EQUIPMENT & MATERIALS STORAGE FACILITY	SINGLE YEAR	A ESSENTIAL	3	WATER FUND		325,000.00					325,000.00	
76	2022-75 GEORGIA AVENUE REHAB	MULTI-YEAR	A ESSENTIAL	6	WATER FUND		50,000.00	1,200,000.00				1,250,000.00	
77	2022-76 MARTIN LUTHER KING JR BLVD SYSTEM REHAD	SINGLE YEAR	A ESSENTIAL	3	WATER FUND		150,000.00					150,000.00	
78	2022-77 MINI EXCAVATOR	SINGLE YEAR	A ESSENTIAL	2	WATER FUND		70,000.00					70,000.00	
79	2022-78 MINI-EX TRAILER	SINGLE YEAR	B DESIRABLE	2	WATER FUND		7,000.00					7,000.00	
80	2022-79 MULCHING HEAD ATTACHMENT	SINGLE YEAR	B DESIRABLE	5	WATER FUND		27,500.00					27,500.00	
81	2022-80 HYDRO JET TRAILER	SINGLE YEAR	B DESIRABLE	6	WATER FUND		72,000.00					72,000.00	
82	2022-81 MASSCO RATING SOFTWARE WITH LATERAL LAUNCHER	SINGLE YEAR	B DESIRABLE	4	WATER FUND		140,000.00					140,000.00	
83	2022-82 SERVICE BODY TRUCK	SINGLE YEAR	B DESIRABLE	1	WATER FUND		80,000.00					80,000.00	
84	2022-83 SERVICE CRANE TRUCK	SINGLE YEAR	A ESSENTIAL	4	WATER FUND		135,000.00					135,000.00	
85	2022-84 SEWER MANHOLE LINING	MULTI-YEAR	A ESSENTIAL	1	WATER FUND		100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	500,000.00	
86	2022-85 TRACK LOADER - HIGH FLOW	SINGLE YEAR	A ESSENTIAL	3	WATER FUND		70,000.00					70,000.00	
87	2022-86 TRAILER FOR SKID STEER	SINGLE YEAR	B DESIRABLE	5	WATER FUND		12,000.00					12,000.00	
88	2022-87 YARGO SEWER SYSTEM STUDY	SINGLE YEAR	A ESSENTIAL	2	WATER FUND		50,000.00					50,000.00	
89	2022-88 WESTSIDE STORMWATER REHAB	MULTI-YEAR	B DESIRABLE	1	STORMWATER	ARP-FUNDS	4,750,000.00					4,750,000.00	
90	2022-89 DETENTION PONDS	MULTI-YEAR	A ESSENTIAL	1	STORMWATER	GEFA	50,000.00	50,000.00				100,000.00	
91	2022-90 EAST ATHENS ST DETENTION PO POND	MULTI-YEAR	A ESSENTIAL	1	STORMWATER	GEFA	50,000.00	50,000.00	2,150,000.00			2,250,000.00	
92	2022-91 KIMBALL STREET STORMWATER PROJECT CP #201907	MULTI-YEAR	A ESSENTIAL	1	STORMWATER	GEFA	1,500,000.00					1,500,000.00	
93	2022-92 LINWOOD MIMOSA REHABILITATION	SINGLE YEAR	A ESSENTIAL	1	STORMWATER	GEFA	235,000.00					235,000.00	
94	2022-93 MIDLAND AVE STORMWATER REPAIR	SINGLE YEAR	A ESSENTIAL	1	STORMWATER	GEFA	75,000.00					75,000.00	
95	2022-94 2 X 4 TRUCK (2)	SINGLE YEAR	B DESIRABLE	3	GAS FUND		56,000.00					56,000.00	
96	2022-95 BARROW-WALTON-OCONEE EXPANSION	MULTI-YEAR	C ACCEPTABLE	1	GAS FUND		175,000.00	175,000.00				350,000.00	
97	2022-96 BILL RUTLEDGE MAIN EXTENSION	SINGLE YEAR	B DESIRABLE	5	GAS FUND		95,000.00					95,000.00	
98	2022-97 CREW SERVICE BODY TRUCK	SINGLE YEAR	B DESIRABLE	3	GAS FUND		50,000.00					50,000.00	
99	2022-98 DEE KENNEDY ROAD EXPANSION	SINGLE YEAR	C ACCEPTABLE	3	GAS FUND		90,000.00					90,000.00	
100	2022-99 EQUIPMENT REPLACEMENT	SINGLE YEAR	B DESIRABLE	4	GAS FUND		118,000.00					118,000.00	
101	2022-100 EXCHANGE BOULEVARD EXTENSION DESIGN	MULTI-YEAR	A ESSENTIAL	1	WATER FUND		15,000.00	40,000.00				55,000.00	
102	2022-101 LINWOOD MIMOSA REHABILITATION	MULTI-YEAR	A ESSENTIAL	1	GAS FUND		75,000.00					75,000.00	
103	2022-102 PIPE TRAILER	MULTI-YEAR	A ESSENTIAL	1	GAS FUND		16,000.00					16,000.00	
104	2022-103 REGULATOR STATION UPGRADES	SINGLE YEAR	A ESSENTIAL	2	GAS FUND		45,000.00					45,000.00	
105	2022-104 ROBERTSON BRIDGE ROAD/GA CLUB EXTENSION	MULTI-YEAR	B DESIRABLE	1	GAS FUND		185,000.00					185,000.00	

**FY 2021 CAPITAL BUDGET REQUESTS**

A	B	E	F	G	H	I	J	K	L	M	N	O	P
	Project	Project Type	Dept Ranking	Priority	Main Funding Source	Funding	2022	2023	2024	2025	2026	TOTAL	
106													
107	2022-105 SENSUS FLEXNET BASE STATEION M400B2	SINGLE YEAR	A ESSENTIAL	2	GAS FUND		44,000.00					44,000.00	
108	2022-106 SR11/211 GDOT UTILITY RELOCATIONS	MULTI-YEAR	A ESSENTIAL	1	WATER FUND		60,000.00					60,000.00	
109	2022-107 SR11/OLD HOG MOUNTAIN RD DOT PROJECT RELOCATION	MULTI-YEAR	A ESSENTIAL	1	WATER FUND		50,000.00					50,000.00	
110	2022-108 SR316/53 DOT PROJECT UTILITIES RELOCATION CP#801	MULTI-YEAR	A ESSENTIAL	1	GAS FUND		100.00					100.00	
111	2022-109 SR316/SR11 DOT PROJECT RELOCATION CP#202007	MULTI-YEAR	A ESSENTIAL	1	GAS FUND		100.00					100.00	
112	2022-110 SYSTEM INTEGRITY & RENEWAL	MULTI-YEAR	C ACCEPTABLE	5	GAS FUND		75,000.00	125,000.00	75,000.00			275,000.00	
113	2022-111 AGRI-METAL B-5OR PTO BLOWER	SINGLE YEAR	B DESIRABLE	4	GOLF FUND		7,500.00					7,500.00	
114	2022-112 JOHN DEERE 2550/2700 TRIPLEX MOWER	SINGLE YEAR	A ESSENTIAL	1	GOLF FUND		50,000.00					50,000.00	
115	2022-113 KUBOTA MX6000HST TRACTOR	SINGLE YEAR	A ESSENTIAL	3	GOLF FUND		31,000.00					31,000.00	
116	2022-114 TORO WORKMAN HDX-D UTILITY VEHICLE	SINGLE YEAR	A ESSENTIAL	2	GOLF FUND		29,000.00					29,000.00	
122													
123			FUNDING		GOLF Fund		117,500.00						
124					GAS FUND		1,024,200.00						
125					STORMWATER-GEFA		1,910,000.00						
126					STORMWATER-ARP		4,750,000.00						
127					WATER FUND		21,354,100.00						
128					SPLOST 2018		2,199,400.00						
129					SPLOST 2012		500,000.00						
130					LMIG GRANT		200,000.00						
131					SOLID WASTE		526,500.00						
132							32,581,700.00						



## Capital Projects Fund

### SPLOST 2018 Fund

#### Description

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.

Capital projects to be funded by SPLOST 2018 are shown on the City's Capital Improvement Plan.

#### SPLOST 2018 Fund Summary

	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
<b>Revenue</b>					
Taxes	\$ 870,492	\$ 2,629,005	\$ 2,683,327	\$ 2,175,900	\$ 2,828,900
Interest	\$ 234	\$ 3,165	\$ 918	\$ -	\$ 500
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 6,870,726</b>	<b>\$ 2,632,170</b>	<b>\$ 2,684,245</b>	<b>\$ 2,175,900</b>	<b>\$ 2,829,400</b>
<b>Other Financing Sources</b>					
Transfers In	\$ 939,047	\$ 609,366	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 939,047</b>	<b>\$ 609,366</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 7,809,773</b>	<b>\$ 3,241,536</b>	<b>\$ 2,684,245</b>	<b>\$ 2,175,900</b>	<b>\$ 2,829,400</b>
<b>Expenditure</b>					
Capital Outlay	\$ 723,034	\$ 1,837,233	\$ 849,782	\$ 1,498,000	\$ 2,151,400
<b>Subtotal</b>	<b>\$ 723,034</b>	<b>\$ 1,837,233</b>	<b>\$ 849,782</b>	<b>\$ 1,498,000</b>	<b>\$ 2,151,400</b>
<b>Other Financing Uses</b>					
Transfers Out	\$ 2,595,803	\$ 4,185,746	\$ 41,568	\$ -	\$ -
Debt Service	-	734,329	677,842	677,900	678,000
<b>Subtotal</b>	<b>\$ 2,595,803</b>	<b>\$ 4,920,075</b>	<b>\$ 719,410</b>	<b>\$ 677,900</b>	<b>\$ 678,000</b>
<b>Total Expenses and Other Financing Uses</b>	<b>\$ 3,318,837</b>	<b>\$ 6,757,308</b>	<b>\$ 1,569,192</b>	<b>\$ 2,175,900</b>	<b>\$ 2,829,400</b>
<b>Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses</b>	<b>\$ 4,490,937</b>	<b>\$ (3,515,772)</b>	<b>\$ 1,115,053</b>	<b>\$ -</b>	<b>\$ -</b>

## SPLOST 2018 Fund Revenue and Other Financing Sources Detail

<b>Account Name</b>	<b>FY19 Actual</b>	<b>FY20 Actual</b>	<b>FY21 Actual as of June 21</b>	<b>FY21 Adopted Budget</b>	<b>FY22 Proposed Budget</b>
SPLOST Proceeds	\$ 870,492	\$ 2,629,005	\$ 2,683,327	\$ 2,175,900	\$ 2,828,900
Interest Revenues	234	3,165	918	-	500
Proceeds - Debt	6,000,000	-	-	-	-
Transfers - General Fund	939,047	609,366	-	-	-
	<b>\$ 7,809,773</b>	<b>\$ 3,241,536</b>	<b>\$ 2,684,245</b>	<b>\$ 2,175,900</b>	<b>\$ 2,829,400</b>

## SPLOST 2018 Fund Expenditure and Other Financing Uses Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
General Repairs & Maintenance	\$ -	\$ 4,127	\$ -	\$ -	\$ -
Small Tools & Equipment	-	7,930	-	-	-
Buildings	-	(46,179)	702,682	1,000,000	100,000
Infrastructure	627,134	1,678,909	-	300,000	1,355,500
Machinery & Equipment	-	-	-	-	46,300
Vehicles	95,900	192,446	147,100	198,000	649,600
Interest	-	163,748	135,772	137,000	122,600
Capital Lease	-	570,581	542,070	540,900	555,400
Transfers - Special Facilities	97,585	1,640,284	-	-	-
Transfers - Building Fund	2,498,218	2,545,463	41,568	-	-
	<b>\$ 3,318,837</b>	<b>\$ 6,757,308</b>	<b>\$ 1,569,192</b>	<b>\$ 2,175,900</b>	<b>\$ 2,829,400</b>

Revenue Collected through FY21: \$5,368,000

Unaudited Fund Balance as of June 2021: \$6,337,000

Estimated Remaining Project Type Balances:

Streets \$4 million

Police Facilities & Equipment \$1.5 million

Fire Facilities & Equipment \$400,000

Recreation/Parks/Greenspace \$300,000

Administrative Facilities & Equipment \$137,000

## Capital Projects Fund

### SPLOST 2012 Fund

#### Description

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.

Projects utilizing SPLOST 2012 fund are shown on the City's Capital Improvement Plan.

#### SPLOST 2012 Fund Summary

	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
<b>Revenue</b>					
Interest	\$ 4,451	\$ 1,696	\$ 542	\$ -	\$ 500
<b>Subtotal</b>	<b>\$ 4,451</b>	<b>\$ 1,696</b>	<b>\$ 542</b>	<b>\$ -</b>	<b>\$ 500</b>
<b>Other Financing Sources</b>					
Proceeds - Debt	\$ -	\$ -	\$ -	\$ 1,610,000	\$ -
Transfers In - from Water/Sewer Fund	-	(392,452)	-	-	62,500
Budgeted Use of Reserves	-	-	-	-	437,000
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ (392,452)</b>	<b>\$ -</b>	<b>\$ 1,610,000</b>	<b>\$ 499,500</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 4,451</b>	<b>\$ (390,756)</b>	<b>\$ 542</b>	<b>\$ 1,610,000</b>	<b>\$ 500,000</b>
<b>Expenditure</b>					
Capital Outlay	\$ 555,875	\$ 129,129	\$ 18,381	\$ 1,610,000	\$ 500,000
<b>Subtotal</b>	<b>\$ 555,875</b>	<b>\$ 129,129</b>	<b>\$ 18,381</b>	<b>\$ 1,610,000</b>	<b>\$ 500,000</b>
<b>Total Expenses and Other Financing Uses</b>	<b>\$ 555,875</b>	<b>\$ 129,129</b>	<b>\$ 18,381</b>	<b>\$ 1,610,000</b>	<b>\$ 500,000</b>
<b>Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses</b>	<b>\$ (551,424)</b>	<b>\$ (519,885)</b>	<b>\$ (17,839)</b>	<b>\$ -</b>	<b>\$ -</b>

## SPLOST 2012 Fund Revenue and Other Financing Sources Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
SPLOST Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Revenues	4,451	1,696	542	-	500
Proceeds - Debt	-	-	-	1,610,000	-
Transfers - Water Fund	-	(392,452)	-	-	62,500
	<b>\$ 4,451</b>	<b>\$ (390,756)</b>	<b>\$ 542</b>	<b>\$ 1,610,000</b>	<b>\$ 63,000</b>

## SPLOST 2012 Fund Expenditure and Other Financing Uses Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
General Repairs & Maintenance	\$ 456,762	\$ 87,630	\$ -	\$ -	\$ -
Infrastructure Repairs & Maintenance	-	41,499	-	-	-
Infrastructure	99,112	-	18,381	1,610,000	500,000
	<b>\$ 555,875</b>	<b>\$ 129,129</b>	<b>\$ 18,381</b>	<b>\$ 1,610,000</b>	<b>\$ 500,000</b>

Revenue Collected through FY18: \$6,170,000

Unaudited Fund Balance as of June 2021: \$692,500

Estimated Remaining Project Type Balances:

Local Street Projects \$692,500

# Capital Projects Fund

## LMIG Fund

### Description

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.

### LMIG Fund Summary

	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
<b>Revenue</b>					
Intergovernmental	\$ 194,061	\$ 216,357	\$ 246,187	\$ 200,000	\$ 200,000
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 194,061</b>	<b>\$ 216,357</b>	<b>\$ 246,187</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>
<b>Other Financing Sources</b>					
Disposition of Assets	-	-	-	-	-
Proceeds - Debt	-	-	-	-	-
Transfers In - from General Fund	761,000	188,224	-	86,000	-
<b>Subtotal</b>	<b>\$ 761,000</b>	<b>\$ 188,224</b>	<b>\$ -</b>	<b>\$ 86,000</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 955,061</b>	<b>\$ 404,581</b>	<b>\$ 246,187</b>	<b>\$ 286,000</b>	<b>\$ 200,000</b>
<b>Expenditure</b>					
Public Works	\$ 1,172,593	\$ 1,704	\$ 525,876	\$ 286,000	\$ 200,000
<b>Subtotal</b>	<b>\$ 1,172,593</b>	<b>\$ 1,704</b>	<b>\$ 525,876</b>	<b>\$ 286,000</b>	<b>\$ 200,000</b>
<b>Total Expenses and Other Financing Uses</b>	<b>\$ 1,172,593</b>	<b>\$ 1,704</b>	<b>\$ 525,876</b>	<b>\$ 286,000</b>	<b>\$ 200,000</b>
<b>Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses</b>	<b>\$ (217,532)</b>	<b>\$ 402,877</b>	<b>\$ (279,689)</b>	<b>\$ -</b>	<b>\$ -</b>

### LMIG Fund Revenue and Other Financing Sources Detail

Account Name	FY19	FY20	FY21 Actual	FY21 Adopted	FY22
	Actual	Actual	as of June 21	Budget	Proposed Budget
State Government Grant	\$ 194,061	\$ 216,357	\$ 246,187	\$ 200,000	\$ 200,000
Transfers - General Fund	761,000	188,224	-	86,000	-
	<b>\$ 955,061</b>	<b>\$ 404,581</b>	<b>\$ 246,187</b>	<b>\$ 286,000</b>	<b>\$ 200,000</b>

### LMIG Fund Expenditure and Other Financing Uses Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
	General Repairs & Maintenance	\$ 366,762	\$1,704	\$ -	\$ -
Infrastructure	805,831	-	525,876	286,000	200,000
	<b>\$ 1,172,593</b>	<b>\$1,704</b>	<b>\$ 525,876</b>	<b>\$ 286,000</b>	<b>\$ 200,000</b>

# Enterprise Funds

## Enterprise Funds Description

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





# Enterprise Fund

## Water and Sewer Fund

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

### Water and Sewer Fund Summary

Revenue	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	18,624,118	19,044,145	19,659,708	17,398,700	17,295,000
Interest	83,752	148,444	5,210	21,600	10,000
Contributions	1,838,805	3,114,187	-	-	-
Miscellaneous and Other	28,472	67,244	45,919	-	10,000
<b>Subtotal</b>	<b>\$ 20,575,147</b>	<b>\$ 22,374,021</b>	<b>\$ 19,710,838</b>	<b>\$ 17,420,300</b>	<b>\$ 17,315,000</b>
<b>Other Financing Sources</b>					
Disposition of Assets	\$ 3,241	\$ (817)	\$ (3,167)	\$ -	\$ -
Proceeds - Debt	-	-	-	11,333,500	21,354,100
Budgeted Use of Reserves	-	-	-	-	384,040
<b>Subtotal</b>	<b>\$ 3,241</b>	<b>\$ (817)</b>	<b>\$ (3,167)</b>	<b>\$ 11,333,500</b>	<b>\$ 21,738,140</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 20,578,388</b>	<b>\$ 22,373,204</b>	<b>\$ 19,707,671</b>	<b>\$ 28,753,800</b>	<b>\$ 39,053,140</b>
<b>Expenses</b>					
Utility Complex	\$ 238,941	\$ 257,269	\$ 73,675	\$ 112,300	\$ 112,600
Utility Warehouse	27,453	1,367	1,941	-	2,100
Water Treatment	1,756,986	1,906,200	1,880,961	8,492,600	16,239,500
Water Distribution	3,842,235	5,285,781	2,709,968	6,233,400	7,737,500
Cedar Creek Treatment Plant	1,644,251	1,990,561	902,427	1,813,600	3,280,600
Marburg Sewer Treatment Plant	914,150	792,462	427,612	1,474,200	1,865,900
Wastewater Collection	1,915,019	1,852,696	1,377,730	3,819,500	3,481,600
<b>Subtotal</b>	<b>\$ 10,339,035</b>	<b>\$ 12,086,336</b>	<b>\$ 7,374,313</b>	<b>\$ 21,945,600</b>	<b>\$ 32,719,800</b>
<b>Other Financing Uses</b>					
Debt Administration	\$ 1,930,887	\$ 1,344,887	\$ 1,148,847	\$ 2,743,100	\$ 1,711,700
Transfers Out - to General Fund	3,200,000	4,000,000	-	4,065,100	4,559,140
Transfers Out - to SPLOST Fund	-	392,452	-	-	62,500
<b>Subtotal</b>	<b>\$ 5,130,887</b>	<b>\$ 5,737,339</b>	<b>\$ 1,148,847</b>	<b>\$ 6,808,200</b>	<b>\$ 6,333,340</b>
<b>Total Expenses and Other Financing Uses</b>	<b>\$ 15,469,922</b>	<b>\$ 17,823,676</b>	<b>\$ 8,523,159</b>	<b>\$ 28,753,800</b>	<b>\$ 39,053,140</b>
<b>Excess (Deficiency) of Revenues and Other Sources over Expenses and Other Uses</b>	<b>\$ 5,108,466</b>	<b>\$ 4,549,529</b>	<b>\$ 11,184,512</b>	<b>\$ -</b>	<b>\$ -</b>

#### Notes/Assumptions:

- Assumes a professional services rate increase of 2.5% per contract.
- Infrastructure/Capital Projects are shown on the Capital Improvement Plan.
- Assumes adoption of proposed rate increases for various services.
- Does not assume a rate increase for base or volume charges for customers.

## Water and Sewer Fund Revenue Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
Water Charges	\$ 8,306,441	\$ 7,992,563	\$ 6,911,527	\$ 7,560,000	\$ 6,900,000
Water Charges - Sdc	518,804	1,365,599	2,363,838	881,800	1,100,000
Availabilty Charges	4,214,532	4,991,629	4,938,449	4,680,000	4,800,000
Water - Restoration Fees	251,922	171,195	182,500	234,000	170,000
Collection Fee	6,236	4,665	-	12,000	1,000
Other Charges For Services	105,218	163,798	269,035	80,000	150,000
Sewage Charges	2,418,635	2,071,242	1,880,904	2,100,000	1,900,000
Sewer Charges-Sdc	170,350	434,283	1,071,294	235,500	350,000
Sewer Avail Chges	1,038,261	1,460,558	1,474,004	1,272,000	1,460,000
Water Tap Fees	1,011,542	153,120	353,282	85,000	250,000
Sewage Tap Fees	370,623	27,747	17,190	10,000	15,000
Cedar Creek Tap Revenue	-	30,000	37,700	60,000	45,000
Barrow Co Sewer Penalties	4,861	5,132	5,221	4,800	4,000
Penalties	138,277	97,837	89,923	108,000	85,000
Billing & Collection Revenue	68,415	74,777	64,841	75,600	65,000
Interest Revenues	98,132	102,419	5,210	21,600	10,000
Unrealized Gain Or Loss On Investment	(14,381)	46,026	-	-	-
Contributions	1,838,805	3,114,187	-	-	-
Reimbursement For Damaged Property	15,718	30,828	38,727	-	-
Other Revenues	12,755	36,416	7,192	-	10,000
	<b>\$ 20,575,147</b>	<b>\$ 22,374,021</b>	<b>\$ 19,710,838</b>	<b>\$ 17,420,300</b>	<b>\$ 17,315,000</b>

## Water and Sewer Fund Other Financing Sources (Uses) Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
Disposition Of Assets	\$ 3,241	\$ (817)	\$ (3,167)	\$ -	\$ -
Proceeds - Debt	-	-	-	11,333,500	21,354,100
Transfers - General Fund	(3,200,000)	(4,000,000)	-	(4,065,100)	(4,559,140)
Transfers - 2012 Splost Fund	-	(392,452)	-	-	(62,500)
	<b>\$ (3,196,759)</b>	<b>\$ (4,393,269)</b>	<b>\$ (3,167)</b>	<b>\$ 7,268,400</b>	<b>\$ 16,732,460</b>

## Water and Sewer Fund Department Detail

### Utility Complex

#### Expense Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
Professional	\$ -	\$ 260	\$ -	\$ -	\$ -
Technical	-	3,706	-	-	-
Cleaning Services	5,627	11,450	12,395	27,000	27,000
General Repairs & Maintenance	3,725	12,635	16,704	31,100	33,200
Dues & Fees	633	633	633	700	700
General Supplies	4,293	25	113	-	-
Water / Sewage	17,415	28,681	25,668	29,500	27,700
Electricity	6,394	19,751	18,162	24,000	24,000
Small Tools & Equipment	200,855	2,854	-	-	-
Depreciation	-	177,274	-	-	-
	<b>\$ 238,941</b>	<b>\$ 257,269</b>	<b>\$ 73,675</b>	<b>\$ 112,300</b>	<b>\$ 112,600</b>

### Utility Warehouse

#### Expense Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
Cleaning Services	\$ 1,325	\$ -	\$ -	\$ -	\$ -
General Repairs & Maintenance	977	8	135	-	-
Dues & Fees	-	-	271	-	-
General Supplies	-	46	-	-	-
Water / Sewage	-	563	1,535	-	2,100
Small Tools & Equipment	25,151	750	-	-	-
	<b>\$ 27,453</b>	<b>\$ 1,367</b>	<b>\$ 1,941</b>	<b>\$ -</b>	<b>\$ 2,100</b>

# Water Treatment

## Expense Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21	FY22 Proposed
				Adopted Budget	Budget
Professional	750,257	787,495	709,219	770,100	789,300
Billing & Collection Services	92,905	85,858	-	89,700	98,100
Technical	14,725	22,006	25,368	15,000	15,000
General Repairs & Maintenance	5,469	46,097	21,007	40,000	40,000
Infrastructure Repairs & Mainten:	142,041	135,354	52,824	140,000	140,000
Vehicle Repairs & Maintenance	-	-	-	5,000	5,000
Equipment Repairs & Maintenanc	5,112	3,512	617	75,000	75,000
Rental Of Equipment	14,648	3,070	6,543	18,000	18,000
Communications	-	15	-	-	-
Advertising	-	-	10	-	-
Printing & Binding	-	-	199	3,500	3,500
Dues & Fees	2,425	2,408	65	11,900	11,900
General Supplies	521	633	39	5,000	5,000
Electricity	362,789	375,817	286,123	446,900	365,900
Small Tools & Equipment	4,635	23,718	20,047	12,000	12,000
Chemicals	199,353	235,646	147,678	250,000	250,000
Utility Supplies(Pipe, Etc.)	62	-	-	-	-
Infrastructure	-	-	611,223	6,175,000	13,940,000
Machinery & Equipment	-	-	-	165,000	244,000
Computers	-	-	-	70,000	15,000
Indirect Cost Allocations	138,559	158,603	-	200,500	211,800
Depreciation	23,484	25,967	-	-	-
	<b>\$ 1,756,986</b>	<b>\$ 1,906,200</b>	<b>\$ 1,880,961</b>	<b>\$ 8,492,600</b>	<b>\$ 16,239,500</b>

# Water Distribution

## Expense Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21	FY22 Proposed
				Adopted Budget	Budget
Regular Salaries	679,798	765,472	714,594	907,600	933,200
Overtime	68,308	77,026	68,631	114,400	116,200
Vacation	48,264	38,448	7,105	53,500	61,600
Holiday	25,633	32,436	26,487	34,500	35,400
Group Insurance	244,102	243,603	251,893	348,500	365,400
Social Security (Fica)	47,221	52,474	52,038	68,800	71,000
Medicare	11,044	12,272	12,170	16,100	16,700
Retirement Contribution	78,103	10,373	-	-	-
Other Employee Benefits	214,353	241,115	-	261,300	261,300
Professional	123,810	142,519	86,370	25,000	25,000
Billing & Collection Services	195,400	238,498	-	177,600	208,800
Technical	7,303	10,714	8,900	41,000	56,900
Cleaning Services	633	188	222	200	200
Landfill Fees	5,545	4,090	3,340	10,000	10,000
General Repairs & Maintenance	494	150	26	5,000	5,000
Infrastructure Repairs & Maintenance	82,357	156,713	119,306	316,700	416,700
Building Maintenance	10,125	9,167	798	10,400	7,600
Vehicle Repairs & Maintenance	52,970	52,813	35,335	75,000	75,000
Equipment Repairs & Maintenance	6,583	20,490	18,602	44,300	44,300
Rental Of Equipment	1,222	4,577	1,019	2,900	2,900
Claims	16,227	465	-	10,000	10,000
Communications	19,380	22,457	21,477	24,100	24,900
Advertising	-	60	-	4,100	4,100
Printing & Binding	273	302	36	8,000	8,000
Travel	3,144	1,458	-	5,000	5,000
Dues & Fees	16,457	20,632	14,243	22,000	22,000
Education & Training	3,855	2,634	593	10,000	30,800
Licenses & Fees	153	178	545	1,800	1,800
General Supplies	15,038	26,136	31,588	42,300	42,300
Water / Sewage	2,342	2,396	2,396	2,800	2,900
Electricity	78,644	74,184	62,463	85,700	73,600
Gasoline	44,645	45,073	41,850	49,600	49,600
Food & Meals	1,217	782	910	5,400	5,400
Books & Publications	-	-	-	1,700	1,700
Sup/Inv Purchased Resale	13,296	24,070	1,302	250,800	250,800
Small Tools & Equipment	30,050	32,700	16,038	89,300	89,300
Technology Equipment	13,262	1,086	1,343	17,800	17,800
Uniforms	8,789	11,951	7,378	17,000	17,000
Utility Supplies(Pipe, Etc.)	361,321	617,715	592,096	480,000	480,000
Land	-	-	-	100,000	100,000
Infrastructure	-	-	451,475	1,902,100	3,045,000
Machinery & Equipment	-	-	54,250	67,400	173,400
Vehicles	-	-	-	129,000	139,000
Indirect Cost Allocations	294,748	440,568	-	388,700	423,900
Depreciation	1,015,226	1,847,509	-	-	-
Public Relations	899	289	3,150	6,000	6,000
	<b>\$ 3,842,235</b>	<b>\$ 5,285,781</b>	<b>\$ 2,709,968</b>	<b>\$ 6,233,400</b>	<b>\$ 7,737,500</b>

# Cedar Creek Wastewater Treatment

## Expense Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
Professional	445,726	456,870	414,980	452,400	463,800
Billing & Collection Services	86,944	89,658	-	71,400	92,300
Technical	2,365	2,101	7,419	-	-
Landfill Fees	104,516	105,616	96,997	126,000	126,000
General Repairs & Maintenance	9,929	17,043	11,510	32,000	32,000
Infrastructure Repairs & Maintenance	83,216	260,026	75,570	137,500	149,200
Equipment Repairs & Maintenance	2,596	2,774	3,605	150,000	332,000
Rental Of Equipment	7,084	8,941	3,667	73,000	73,000
Dues & Fees	27,625	25,528	-	27,000	27,000
General Supplies	87	6,496	1,627	39,000	40,000
Water / Sewage	4,374	7,820	5,374	11,500	7,100
Electricity	149,191	193,784	170,565	209,100	205,500
Small Tools & Equipment	-	9,636	966	40,000	36,000
Chemicals	134,276	175,809	101,470	130,000	130,000
Utility Supplies(Pipe, Etc)	-	1,402	-	-	-
Infrastructure	-	-	-	155,000	1,379,200
Machinery & Equipment	-	-	8,676	-	-
Indirect Cost Allocations	129,669	165,622	-	159,700	187,500
Depreciation	456,652	461,436	-	-	-
	<b>\$ 1,644,251</b>	<b>\$ 1,990,561</b>	<b>\$ 902,427</b>	<b>\$ 1,813,600</b>	<b>\$ 3,280,600</b>

# Marburg Wastewater Treatment

## Expense Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
Professional	174,184	164,280	150,590	164,400	168,400
Billing & Collection Services	48,338	35,694	-	34,000	46,000
Technical	2,921	2,804	6,301	25,000	25,000
Landfill Fees	42,615	36,888	29,745	48,000	48,000
General Repairs & Maintenance	2,246	6,293	9,975	35,000	35,000
Infrastructure Repairs & Maintenance	144,538	101,113	57,603	47,500	127,500
Equipment Repairs & Maintenance	31,830	8,168	4,619	65,000	114,000
Rental Of Equipment	466	705	1,268	5,000	5,000
Advertising	50	90	-	-	-
Dues & Fees	518	453	-	500	500
General Supplies	-	5,028	951	52,500	53,000
Water / Sewage	3,468	3,859	6,758	3,200	6,600
Electricity	141,685	146,286	125,644	165,100	155,500
Small Tools & Equipment	2,108	112	540	-	-
Chemicals	91,900	59,762	33,620	68,000	68,000
Utility Supplies(Pipe, Etc.)	200	-	-	-	-
Infrastructure	-	-	-	595,000	905,000
Computers	-	-	-	90,000	15,000
Indirect Cost Allocations	72,092	65,936	-	76,000	93,400
Depreciation	154,990	154,990	-	-	-
	<b>\$ 914,150</b>	<b>\$ 792,462</b>	<b>\$ 427,612</b>	<b>\$ 1,474,200</b>	<b>\$ 1,865,900</b>

# Wastewater Collections

## Expense Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
Professional	1,014,177	1,020,194	934,472	1,020,000	1,044,900
Billing & Collection Services	101,262	83,407	-	83,300	100,600
Technical	-	433	-	20,000	-
Landfill Fees	1,390	1,000	-	10,000	10,000
General Repairs & Maintenance	356	7,812	3,027	10,000	10,000
Infrastructure Repairs & Maintenance	319,602	237,438	122,767	254,000	304,000
Vehicle Repairs & Maintenance	1,776	2,670	777	20,000	20,000
Equipment Repairs & Maintenance	33,156	36,353	29,312	50,000	50,000
Rental Of Equipment	16,020	1,255	-	18,000	18,000
Claims	-	-	2,091	20,000	20,000
Dues & Fees	100	5,465	2,699	1,100	1,100
General Supplies	62	5,845	118	122,000	137,000
Water / Sewage	6,795	8,166	12,839	6,700	8,000
Electricity	54,867	52,094	48,828	59,100	59,400
Small Tools & Equipment	27,063	6,227	5,268	3,000	45,000
Utility Supplies(Pipe, Etc.)	214	-	-	51,000	51,000
Buildings	-	-	-	325,000	325,000
Infrastructure	-	-	215,532	750,000	250,000
Machinery & Equipment	-	-	-	608,000	326,500
Vehicles	-	-	-	202,000	497,000
Indirect Cost Allocations	151,022	154,075	-	186,300	204,100
Depreciation	187,157	230,262	-	-	-
	<b>\$ 1,915,019</b>	<b>\$ 1,852,696</b>	<b>\$ 1,377,730</b>	<b>\$ 3,819,500</b>	<b>\$ 3,481,600</b>



# Debt Administration

## Expense Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21	FY22 Proposed
				Adopted Budget	Budget
Professional	6,350	3,000	3,000	3,200	3,200
Billing & Collection Services	100,927	59,068	-	127,100	92,300
Dues & Fees	603	657	654	-	-
Indirect Cost Allocations	150,523	109,114	-	74,800	10,500
Depreciation	1,012,469	540,398	-	-	-
Amortization	26,826	4,560	-	-	-
Bad Debt Expense	21,717	19,092	-	-	-
Principal	-	-	785,000	1,966,700	1,348,700
Interest	611,473	608,997	360,193	571,300	257,000
	<b>\$ 1,930,887</b>	<b>\$ 1,344,887</b>	<b>\$ 1,148,847</b>	<b>\$ 2,743,100</b>	<b>\$ 1,711,700</b>

Position Classification by Fund and Department	Position Grade	FY 2021 Budget		FY 2022 Budget	
		Full-time	Part-time	Full-time	Part-time
<b>WATER AND SEWER FUND:</b>					
<b>WATER AND SEWER SYSTEMS DIVISION</b>					
UTILITY DIRECTOR	26	1		1	
UTILITY DISTRIBUTION MANAGER	21	1		1	
CONSTRUCTION/MAINT SUPERVISOR	19	1		1	
ASST. CONSTR/MAINT SUPERVISOR	17	1		1	
FOG CCCP TECH (1/2 SPLIT)	16	0.5		0.5	
CREW LEADER	16	3		3	
UTILITY WORKER III	15	3		3	
SUPERVISOR/CORROSION TECH	15	1		1	
LEAK TECH/CONST INSPECTOR	15	1		1	
UTILITY WORKER II	13	2		3	
UTILITY WORKER I	12	5		5	
METER TECH 1	12	3		3	
ADMINISTRATIVE SPECIALIST	12	2		2	
Sub-Total Water and Sewer Division		24.5	0	25.5	0
<b>FOG-EP</b>					
FOG CCCP TECH (1/2 SPLIT)	16	0.5		0.5	
Sub-Total FOG-EP		0.5	0	0.5	0
<b>WATER AND SEWER FUND TOTAL</b>		<b>25</b>	<b>0</b>	<b>26</b>	<b>0</b>

## Water and Sewer Fund Capital Projects

Skid Steer Trailer	\$	12,000
Track Loader - High Flow		70,000
Water Level Indicator Hwy 53 Reservoir		12,000
Computers		15,000
Flow Meter For Laurel Lane At Plant Reservoir		25,000
Flow Meter For River At Plant Reservoir		25,000
Portable Generator Connection		100,000
Water Plant Reservoir Dredging		440,000
Water Treatment Plant High Rate		3,500,000
Winder-Auburn Reservoir Project		10,000,000
10 Ton Trailer		15,000
2 X 4 Truck (2)		84,000
Commercial Lawn Mower 60"		12,000
Crew Service Body Truck		55,000
Excavator		50,000
Exchange Boulevard Extension Design		15,000
Gssi 270 Mhz Antenna With Cart		7,400
Highway 53 Watermain Rehabilitation		1,200,000
Highway 53/East Side Waterline Improvements		1,400,000
Land For A Elevated Water Tank-South Side 316-Bethlehem		100,000
Midland Ave Waterline		80,000
MLK Street Waterline		75,000
Pneumatic Pipe Saw		5,000
Sensus Flexnet Base Station M400B2		44,000
SR11/211 Cp#209009		150,000
Utility Complex Enhanced Security System		40,000
Cedar Creek Magnesium Oxide Lime Tank		250,000
Cedar Creek Vlr Lining		120,000
Cedar Creek WWTP Bridge Crane		1,000,000
Cedar Creek WWTP Spare Influent Basket Screen		9,200
Marburg Belt Press & Polymer System		300,000
Marburg Disk Filter		400,000
New Marburg Influent Screen		205,000
Computers		15,000
Dump Truck		110,000
Equipment & Materials Storage Facility		325,000
Georgia Avenue Rehab		50,000
Martin Luther King Jr Blvd System Rehab		150,000

## Water and Sewer Fund Capital Projects continued

Mini Excavator	70,000
Mini-Ex Trailer	7,000
Mulching Head Attachment	27,500
Hydro Jet Trailer	72,000
Nassco Rating Software With Lateral Launcher	140,000
Service Body Truck	80,000
Service Crane Truck	135,000
Sewer Manhole Lining	100,000
Track Loader - High Flow	70,000
Trailer For Skid Steer	12,000
Yargo Sewer System Study	50,000
Exchange Boulevard Extension Design	15,000
SR11/211 Gdot Utility Relocations	60,000
SR11/Old Hog Mountain Rd Dot Project Relocation	50,000
	<hr/>
	<b>\$ 21,354,100</b>

## Enterprise Fund

### Environmental Protection Services Fund

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

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

In 2003, the City of Winder responded to an environmental mandate from Georgia's Environmental Protection Division (EPD) to develop a comprehensive watershed and stormwater management program to protect the water quality of the state's waterways. This mandated program was necessary per the Watershed Protection Plan and the City of Winder was required to comply with certain phases of the National Pollutant Discharge Elimination System (NPDES) Stormwater Phase II Permit regulations of the federal Environmental Protection Agency (EPA).

### EPS Fund Summary

	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
<b>Revenue</b>					
License and Permits	\$ 30,978	\$ 30,925	\$ 30,596	\$ 30,000	\$ 30,100
Charges for Services	518,663	499,550	487,763	479,000	684,100
<b>Subtotal</b>	<b>\$ 549,641</b>	<b>\$ 530,474</b>	<b>\$ 518,359</b>	<b>\$ 509,000</b>	<b>\$ 714,200</b>
<b>Other Financing Sources</b>					
Proceeds - Debt	\$ -	\$ -	\$ -	\$ 975,000	\$ -
Transfers In	505,000	325,000	-	306,200	2,800,000
Budgeted Use of Reserves	-	-	-	-	4,048,800
<b>Subtotal</b>	<b>\$ 505,000</b>	<b>\$ 325,000</b>	<b>\$ -</b>	<b>\$ 1,281,200</b>	<b>\$ 6,848,800</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 1,054,641</b>	<b>\$ 855,474</b>	<b>\$ 518,359</b>	<b>\$ 1,790,200</b>	<b>\$ 7,563,000</b>
<b>Expenses</b>					
Stormwater Collection & Disposal	\$ 237,143	\$ 434,670	\$ 645,734	\$ 1,707,500	\$ 7,479,000
Fats, Oils, Grease (FOG)	49,580	60,998	39,837	82,700	84,000
<b>Subtotal</b>	<b>\$ 286,723</b>	<b>\$ 495,668</b>	<b>\$ 685,571</b>	<b>\$ 1,790,200</b>	<b>\$ 7,563,000</b>
<b>Total Expenses and Other Financing Uses</b>	<b>\$ 286,723</b>	<b>\$ 495,668</b>	<b>\$ 685,571</b>	<b>\$ 1,790,200</b>	<b>\$ 7,563,000</b>
<b>Excess (Deficiency) of Revenues and Other Sources over Expenses and Other Uses</b>	<b>\$ 767,918</b>	<b>\$ 359,806</b>	<b>\$ (167,212)</b>	<b>\$ -</b>	<b>\$ -</b>

## EPS Fund Revenue Detail

<b>Account Name</b>	<b>FY19 Actual</b>	<b>FY20 Actual</b>	<b>FY21 Actual as of June 21</b>	<b>FY21 Adopted Budget</b>	<b>FY22 Proposed Budget</b>
Stormwater Assessment	\$ 518,361	\$ 499,550	\$ 487,763	\$ 479,000	\$ 684,100
Other Charges For Services	302	-	-	-	-
Inspections	30,878	30,425	30,496	30,000	30,000
Fog Permits	100	500	100	-	100
	<b>\$ 549,641</b>	<b>\$ 530,474</b>	<b>\$ 518,359</b>	<b>\$ 509,000</b>	<b>\$ 714,200</b>

## EPS Fund Other Financing Sources (Uses) Detail

<b>Account Name</b>	<b>FY19 Actual</b>	<b>FY20 Actual</b>	<b>FY21 Actual as of June 21</b>	<b>FY21 Adopted Budget</b>	<b>FY22 Proposed Budget</b>
Proceeds - Debt	\$ -	\$ -	\$ -	\$ 975,000	\$ 1,910,000
Transfers - General Fund	\$ 505,000	\$ 325,000	\$ -	\$ 306,200	\$ -
Transfers-Special Revenue	\$ -	\$ -	\$ -	\$ -	\$ 2,800,000
	<b>\$ 505,000</b>	<b>\$ 325,000</b>	<b>\$ -</b>	<b>\$ 1,281,200</b>	<b>\$ 4,710,000</b>

# Environmental Protection Services Fund Department Detail

## Stormwater Expense Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
Regular Salaries	\$ 55,535	\$ 116,345	\$ 58,074	\$ 123,400	\$ 156,900
Overtime	1,914	2,779	5,350	5,000	7,300
Vacation	2,459	4,504	(164)	5,700	3,300
Holiday	950	5,005	2,193	4,700	5,800
Group Insurance	3,675	15,700	14,163	17,200	56,500
Social Security (Fica)	3,240	8,064	4,253	8,600	10,800
Medicare	758	1,886	995	2,000	2,600
Other Employee Benefits	-	11,925	-	14,500	14,500
Professional	36,004	6,138	3,560	6,500	26,500
Technical	900	822	2,392	2,500	2,500
Landfill Fees	2,415	4,270	6,035	5,000	5,000
General Repairs & Maintenance	417	-	260	40,000	40,000
Infrastructure Repairs & Maintenance	23,544	101,803	73,120	365,000	345,000
Vehicle Repairs & Maintenance	446	3,254	2,582	5,000	5,000
Equipment Repairs & Maintenance	-	209	1,420	-	-
Rental Of Equipment	-	167	-	-	-
Claims	-	10,000	8,000	-	-
Communications	184	1,571	710	4,800	5,600
Advertising	-	-	-	200	200
Printing & Binding	38	-	-	600	600
Dues & Fees	5,594	3,117	416	1,500	1,650
Education & Training	418	774	374	300	300
Licenses & Fees	-	-	-	400	2,250
General Supplies	1,316	6,532	8,040	15,000	15,000
Water / Sewage	-	-	376	-	400
Electricity	-	-	354	-	-
Gasoline	2,889	7,087	3,626	9,800	9,800
Small Tools & Equipment	2,757	8,398	7,421	20,600	16,600
Technology Equipment	-	-	-	1,100	1,100
Uniforms	1,122	590	1,251	2,600	2,600
Utility Supplies (Pipe, Etc)	1,172	2,397	8,207	-	-
Land	-	-	43,934	-	-
Buildings	-	-	161,091	-	-
Infrastructure	-	-	227,648	775,000	4,710,000
Machinery & Equipment	-	-	-	200,000	-
Indirect Cost Allocations	18,328	36,241	-	70,500	81,200
Depreciation	71,087	75,116	-	-	-
Public Relations	-	-	55	-	-
Bad Debt Expense	(18)	(23)	-	-	-
Interest	-	-	-	-	38,000
Capital Lease	-	-	-	-	295,000
	<b>\$ 237,143</b>	<b>\$ 434,670</b>	<b>\$ 645,734</b>	<b>\$ 1,707,500</b>	<b>\$ 5,862,000</b>

### Notes/Assumptions:

- Assumes adoption of proposed rates for Fats, Oils, and Grease Program.
- Assumes adoption of proposed stormwater rates for Stormwater Program.
- Capital Improvement/Infrastructure Projects are identified in the Capital Improvement Plan and assumes assumption of debt obligations.
- Special Revenue Fund transfer is from the American Rescue Plan (ARP) funds.

## Environmental Protection Services Fund Department Detail Fats, Oils, and Grease (FOG)

### Expense Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
Regular Salaries	19,658	20,512	20,139	20,100	20,800
Overtime	1,343	2,016	631	1,200	1,300
Vacation	1,423	1,300	1,116	1,700	1,700
Holiday	746	870	934	800	800
Group Insurance	10,623	12,584	10,394	20,500	20,500
Social Security (Fica)	1,280	1,341	1,280	1,500	1,600
Medicare	299	314	299	400	400
Retirement Contribution	4,111	(176)	-	-	-
Other Employee Benefits	4,532	15,845	-	9,000	9,000
Technical	-	-	-	5,000	5,000
General Repairs & Maintenance	-	-	868	-	-
Vehicle Repairs & Maintenance	46	105	1,231	2,000	2,000
Equipment Repairs & Maintenance	-	-	135	-	-
Communications	364	367	354	400	400
Printing & Binding	-	-	38	-	-
Dues & Fees	80	-	-	-	-
Education & Training	-	-	74	-	-
Licenses & Fees	-	-	-	1,000	1,000
General Supplies	940	836	728	3,000	3,000
Gasoline	-	-	-	3,500	3,500
Books & Publications	-	-	-	200	200
Small Tools & Equipment	-	-	171	1,000	1,000
Uniforms	617	517	1,336	700	700
Indirect Cost Allocations	3,517	4,567	-	7,700	8,100
Public Relations	-	-	110	3,000	3,000
	<b>\$ 49,580</b>	<b>\$ 60,998</b>	<b>\$ 39,837</b>	<b>\$ 82,700</b>	<b>\$ 84,000</b>

### Environmental Protection Services Fund Capital Projects

Westside Stormwater Rehab (ARP)	\$ 2,800,000
Detention Ponds	50,000
East Athens St Detention Po Pond	50,000
Kimball Street Stormwater Project Cp #201907	1,500,000
Linwood Mimosa Rehabilitation	235,000
Midland Ave Stormwater Repair	75,000
	<u>75,000</u>
	<b>\$ 7,710,000</b>

Position Classification by Fund and Department	Position Grade	FY 2021 Budget		FY 2022 Budget	
		Full-time	Part-time	Full-time	Part-time
<b>STORMWATER UTILITY FUND</b>					
<b>STORMWATER UTILITY FUND</b>					
Stormwater Manager	21	1		1	
Stormwater Crew Leader	21	1		1	
Stormwater Utility Worker I	12	1		2	
Sub-Total Stormwater Department		3	0	4	0
<b>STORM WATER UTILITY FUND TOTAL</b>					
		3	0	4	0



## Enterprise Fund

### Gas Fund

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

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

The City purchases gas through the Municipal Gas Authority of Georgia (MGAG). MGAG also assists in marketing gas to new potential residential and commercial customers. The actual cost of the gas purchased from MGAG is passed through to the customers. The City's portion of the gas rates will not increase for the FY 2021 Budget. These rates are \$3.50 per MCF (one thousand cubic feet) for residential customers and \$3.90 per MCF for commercial customers.

Excess revenues will be dedicated to gas capital project as shown in the City's Capital Improvement Plan.

### Gas Fund Summary

	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
<b>Revenue</b>					
License and Permits	\$ 6,293	\$ 4,597	\$ 9,881	\$ 6,800	\$ 5,000
Charges for Services	\$ 9,725,238	\$ 8,702,326	\$ 8,800,161	\$ 9,015,600	\$ 8,745,000
Interest	\$ 36	\$ 36	\$ 17	\$ -	\$ 10,000
Miscellaneous and Other	\$ 1,511	\$ 68	\$ -	\$ -	\$ 10,000
<b>Subtotal</b>	<b>\$ 9,733,077</b>	<b>\$ 8,707,026</b>	<b>\$ 8,810,059</b>	<b>\$ 9,022,400</b>	<b>\$ 8,770,000</b>
<b>Other Financing Sources</b>					
Proceeds - Debt	\$ -	\$ -	\$ -	\$ 2,439,000	\$ -
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,439,000</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 9,733,077</b>	<b>\$ 8,707,026</b>	<b>\$ 8,810,059</b>	<b>\$ 11,461,400</b>	<b>\$ 8,770,000</b>
<b>Expenses</b>					
Gas	\$ 7,194,845	\$ 5,632,831	\$ 7,588,296	\$ 9,478,200	\$ 8,193,200
<b>Subtotal</b>	<b>\$ 7,194,845</b>	<b>\$ 5,632,831</b>	<b>\$ 7,588,296</b>	<b>\$ 9,478,200</b>	<b>\$ 8,193,200</b>
<b>Other Financing Uses</b>					
Transfers Out	\$ 2,400,000	\$ (60,000)	\$ -	\$ 1,983,200	\$ -
Budgeted Surplus	-	-	-	-	576,800
<b>Subtotal</b>	<b>\$ 2,400,000</b>	<b>\$ (60,000)</b>	<b>\$ -</b>	<b>\$ 1,983,200</b>	<b>\$ 576,800</b>
<b>Total Expenses and Other Financing Uses</b>	<b>\$ 9,594,845</b>	<b>\$ 5,572,831</b>	<b>\$ 7,588,296</b>	<b>\$ 11,461,400</b>	<b>\$ 8,770,000</b>
<b>Excess (Deficiency) of Revenues and Other Sources over Expenses and Other Uses</b>	<b>\$ 138,232</b>	<b>\$ 3,134,195</b>	<b>\$ 1,221,763</b>	<b>\$ -</b>	<b>\$ -</b>

## Gas Fund Revenue Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
Gas Permits	\$ 6,293	\$ 4,597	\$ 9,881	\$ 6,800	\$ 5,000
Availability Charges	1,125,908	1,192,152	1,199,925	1,200,000	1,100,000
Gas Charges	8,425,798	7,345,662	7,358,890	7,725,000	7,500,000
Amp Revenue	(12,618)	(4,888)	(6,229)	-	-
Gas TAP Fees	75,000	56,970	130,800	45,000	50,000
Over/Short	4,167	2,504	-	-	3,000
Collection Fee	11	159	42	-	-
Connection Fee	35,400	61,830	60,521	-	40,000
Penalties	53,928	26,837	39,461	45,600	35,000
Other Charges for Services	14,506	18,130	15,071	-	15,000
Bad Check Fees	3,138	2,970	1,680	-	2,000
Interest Revenues	36	36	17	-	10,000
Reimbursement for Damaged Property	1,784	-	-	-	-
Other Revenues	(274)	68	-	-	10,000
	<b>\$ 9,733,077</b>	<b>\$ 8,707,026</b>	<b>\$ 8,810,059</b>	<b>\$ 9,022,400</b>	<b>\$ 8,770,000</b>

## Gas Fund Other Financing Sources (Uses) Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
Proceeds - Debt	\$ -	\$ -	\$ -	\$ 2,439,000	\$ -
Transfers - General Fund	2,400,000	(60,000)	-	1,983,200	-
	<b>\$ 2,400,000</b>	<b>\$ (60,000)</b>	<b>\$ -</b>	<b>\$ 4,422,200</b>	<b>\$ -</b>

# Gas Fund Department Detail

## Gas

### Expense Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of	FY21 Adopted	FY22 Proposed
			June 21	Budget	Budget
Regular Salaries	359,183	372,713	374,072	397,700	437,800
Overtime	42,612	44,889	43,632	71,100	78,500
Vacation	28,137	20,488	(3,703)	28,000	31,900
Holiday	13,359	15,450	16,139	15,300	16,700
Group Insurance	88,045	87,552	112,026	118,900	167,500
Social Security (Fica)	26,020	26,882	27,509	31,800	35,000
Medicare	6,085	6,287	6,434	7,500	8,200
Retirement Contribution	41,107	(2,168)	-	-	-
Other Employee Benefits	96,311	110,214	-	118,900	118,900
Professional	43,322	4,533	20,035	40,000	40,000
Billing & Collection Services	244,138	233,221	-	230,400	255,000
Technical	7,246	9,972	7,670	46,300	42,500
Cleaning Services	167	188	107	200	200
Landfill Fees	915	140	760	-	-
General Repairs & Maintenance	-	16,186	-	-	-
Infrastructure Repairs & Maintenance	186,912	266,047	271,095	100,100	110,000
Building Maintenance	7,654	3,029	-	3,300	6,500
Vehicle Repairs & Maintenance	20,904	17,043	20,587	51,200	28,000
Equipment Repairs & Maintenance	54,029	41,500	31,611	150,900	157,400
Rental Of Equipment	1,222	1,225	1,019	1,500	1,500
Claims	5,000	1,237	-	10,000	10,000
Communications	14,906	15,463	14,586	17,200	17,600
Advertising	224	3,448	760	4,000	4,000
Printing & Binding	1,485	850	1,228	5,000	5,000
Travel	3,709	536	290	3,800	3,800
Dues & Fees	9,279	11,776	11,938	14,500	14,500
Education & Training	4,176	1,601	801	8,300	8,300
Licenses & Fees	12,183	13,231	14,247	12,000	15,300
General Supplies	27,462	16,369	13,205	33,800	33,800
Electricity	13,492	13,372	12,156	16,400	15,300
Gasoline	31,800	29,657	23,975	37,500	37,500
Food & Meals	1,560	776	612	2,200	2,200
Books & Publications	-	-	-	400	400
Sup/Inv Purchased Resale	4,750,408	3,294,462	3,644,680	3,965,800	3,965,800
Small Tools & Equipment	19,016	11,514	15,068	50,100	49,900
Technology Equipment	8,178	-	-	8,900	8,900
Other Supplies	-	968	-	-	-
Uniforms	7,371	10,346	5,733	8,500	8,500
Utility Supplies(Pipe, Etc.)	178,090	214,116	361,177	464,600	464,600
Infrastructure	-	-	2,477,418	2,205,000	740,200
Machinery & Equipment	-	-	12,500	134,000	178,000
Vehicles	-	-	-	100,000	106,000
Indirect Cost Allocations	562,463	471,902	-	677,800	682,700
Depreciation	175,629	191,618	-	-	-
Public Relations	1,837	1,644	1,030	10,300	10,300
Marketing Programs (Rebates)	82,300	45,300	47,900	275,000	275,000
Bad Debt Expense	16,906	7,256	-	-	-
	<b>\$ 7,194,845</b>	<b>\$ 5,632,831</b>	<b>\$ 7,588,296</b>	<b>\$ 9,478,200</b>	<b>\$ 8,193,200</b>

## Gas Fund Capital Projects

2 X 4 Truck (2)	\$ 56,000
Barrow-Walton-Oconee Expansion	175,000
Bill Rutledge Main Extension	95,000
Crew Service Body Truck	50,000
Dee Kennedy Road Expansion	90,000
Equipment Replacement	118,000
Linwood Mimosa Rehabilitation	75,000
Pipe Trailer	16,000
Regulator Station Upgrades	45,000
Robertson Bridge Road/Ga Club Extension	185,000
Sensus Flexnet Base Stateion M400B2	44,000
Sr316/53 Dot Project Utilities Relocation Cp#801	100
Sr316/Sr11 Dot Project Relocation Cp#202007	100
System Integrity & Renewal	75,000
	<b>\$ 1,024,200</b>

Position Classification by Fund and Department	Position Grade	FY 2021 Budget		FY 2022 Budget	
		Full-time	Part-time	Full-time	Part-time
<b>NATURAL GAS FUND</b>					
<b>NATURAL GAS FUND</b>					
Regulatory Compliance & Administration	22	1		1	
Service Technician	17	1		1	
Meter Tech Supervisor	17	1		1	
Crew Leader	16	1		2	
Construction & Compliance Inspector	16	1		1	
Utility Worker III	15	1		1	
Utiliyt Service Representative II	15	1		1	
Utility Worker III	13	2		2	
Locator	13	1		1	
Utilities Administrative Specialist	12	1		1	
Sub-Total Natural Gas Department		11	0	12	0
<b>NATURAL GAS FUND TOTAL</b>					
		11	0	12	0

## Enterprise Fund

### Solid Waste Fund

The Solid Waste Management Fund historically accounts for the contract costs of solid waste collection, disposal, and recycling. Beginning FY22 yard debris pick up and street sweeping will also be hosted within this Fund.

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

### Solid Waste Fund Summary

	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
<b>Revenue</b>					
Charges for Services	\$ 1,325,020	\$ 1,328,788	\$ 1,236,216	\$ 1,321,700	\$ 1,600,500
Interest	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 1,325,020</b>	<b>\$ 1,328,788</b>	<b>\$ 1,236,216</b>	<b>\$ 1,321,700</b>	<b>\$ 1,600,500</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 1,325,020</b>	<b>\$ 1,328,788</b>	<b>\$ 1,236,216</b>	<b>\$ 1,321,700</b>	<b>\$ 1,600,500</b>
<b>Expenses</b>					
Solid Waste Collection	\$ 799,231	\$ 857,445	\$ 737,068	\$ 874,600	\$ 1,586,300
<b>Subtotal</b>	<b>\$ 799,231</b>	<b>\$ 857,445</b>	<b>\$ 737,068</b>	<b>\$ 874,600</b>	<b>\$ 1,586,300</b>
<b>Other Financing Uses</b>					
Transfers Out	\$ -	\$ 470,000	\$ -	\$ 447,100	\$ -
Budgeted Surplus	-	-	-	-	14,200
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 470,000</b>	<b>\$ -</b>	<b>\$ 447,100</b>	<b>\$ 14,200</b>
<b>Total Expenses and Other Financing Uses</b>	<b>\$ 799,231</b>	<b>\$ 1,327,445</b>	<b>\$ 737,068</b>	<b>\$ 1,321,700</b>	<b>\$ 1,600,500</b>
<b>Excess (Deficiency) of Revenues and Other Sources over Expenses and Other Uses</b>	<b>\$ 525,789</b>	<b>\$ 1,343</b>	<b>\$ 499,148</b>	<b>\$ -</b>	<b>\$ -</b>

#### Notes/Assumptions:

- Added yard debris and street sweeping programs to this fund.
- Creates and funds ½ of Public Works Director position.
- Provides weekly pick up of household waste, recyclables, bulk items and yard debris on a route schedule.
- Provides weekly city-wide street sweeping services on a route system.
- Assumes adoption of a rate increase from \$18 per month per residential unit equivalent to \$23 per month.
- Capital projects are shown on the Capital Improvement Program.
- Assumes Capital to be financed for 5 years at 2.5% interest.

## Solid Waste Fund Revenue Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
Refuse Collection Charges	\$ 1,317,791	\$ 1,328,023	\$ 1,238,848	\$ 1,318,500	\$ 1,596,000
Collection Fee	519	375	-	-	500
Penalties	15,534	10,693	9,453	13,200	13,000
Senior Discount (Contra)	(10,850)	(11,853)	(12,084)	(10,000)	(10,000)
Other Charges for Services	2,025	1,550	-	-	1,000
	<b>\$ 1,325,020</b>	<b>\$ 1,328,788</b>	<b>\$ 1,236,216</b>	<b>\$ 1,321,700</b>	<b>\$ 1,600,500</b>

## Solid Waste Fund Other Financing Sources (Uses) Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
Transfers - General Fund	\$ -	\$ 470,000	\$ -	\$ 447,100	\$ -
	<b>\$ -</b>	<b>\$ 470,000</b>	<b>\$ -</b>	<b>\$ 447,100</b>	<b>\$ -</b>

## Solid Waste Fund Department Detail

### Solid Waste

#### Expense Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
Regular Salaries	\$ -	\$ -	\$ -	\$ -	\$ 42,200
Vacation	-	-	-	-	1,300
Holiday	-	-	-	-	3,300
Group Insurance	-	-	-	-	9,900
Social Security (Fica)	-	-	-	-	2,900
Medicare	-	-	-	-	700
Professional	713,247	761,127	737,068	773,600	1,234,400
Billing & Collection Services	18,089	17,041	-	16,800	17,600
Landfill Fees	-	-	-	-	61,000
Vehicle Repairs & Maintenance	-	-	-	-	28,000
Equipment Repairs & Maintenance	-	-	-	-	8,200
Communications	-	-	-	-	400
General Supplies	-	362	-	-	-
Machinery & Equipment	-	-	-	-	-
Indirect Cost Allocations	62,804	71,137	-	84,200	94,900
Depreciation	123	5,605	-	-	-
Bad Debt Expense	4,968	2,173	-	-	-
Capital Lease	-	-	-	-	71,000
Interest	-	-	-	-	10,500
	<b>\$ 799,231</b>	<b>\$ 857,445</b>	<b>\$ 737,068</b>	<b>\$ 874,600</b>	<b>\$ 1,586,300</b>

## Solid Waste Expenses by Program

Salary	\$ 60,300
Contract Services: Garbage, Recycling, and Bulk Waste Pickup	773,600
Contract Services: Yard Debris Pickup	384,200
Prefunded Operating Expenses Yard Debris Contract Services	1,000
Prefunded Yard Debris General Supplies	28,000
Contract Service: Street Sweeping	76,600
Prefunded Operating Expenses: Streetsweeping	7,200
Landfill Fees	61,000
Billing & Collection Services	17,600
Indirect Cost Allocation	94,900
Communications	400
Capital Purchases Debt Payment	81,500
<b>Total</b>	<b>\$ 1,586,300</b>

## Solid Waste Capital Projects

Street Sweeper	\$ 55,500
Dump Truck-20 Yd Pickup Limbs & Debris	27,000
Caterpillar 914 Loader W/Claw Attachment	36,000
	<b>\$ 118,500</b>

## Solid Waste Fund Authorized Positions and Pay Grade

Position Classification by Fund and Department	Position Grade	FY 2021 Budget		FY 2022 Budget	
		Full-time	Part-time	Full-time	Part-time
<b>SOLID WASTE COLLECTION FUND</b>					
<b>SOLID WASTE COLLECTION FUND</b>					
Public Works Director (1/2)	23			0.5	
Sub-Total Solid Waste Collection Division		0	0	0.5	0
<b>SOLID WASTE COLLECTION FUND TOTAL</b>		0	0	0.5	0

## Enterprise Fund

### Special Facilities Fund

The Special Facilities Fund accounts for the rents and other income and the related costs of operating the City's Community Center, Historic Train Station, the Cultural Arts Center, Jug Tavern Park and other City-owned buildings that are available for community use and private rental.

### Special Facilities Fund Summary

	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
<b>Revenue</b>					
Charges for Services	\$ -	\$ -	\$ (30)	\$ -	\$ -
Interest	-	-	-	-	-
Miscellaneous and Other	85,694	67,093	4,435	73,800	21,500
<b>Subtotal</b>	<b>\$ 85,694</b>	<b>\$ 67,093</b>	<b>\$ 4,405</b>	<b>\$ 73,800</b>	<b>\$ 21,500</b>
<b>Other Financing Sources</b>					
Disposition of Assets	\$ (141,056)	\$ -	\$ -	\$ -	\$ -
Budgeted Use of Reserves	-	-	-	-	62,400
Transfers In - From Hotel/Motel Fund	297,585	1,702,480	-	233,600	143,700
<b>Subtotal</b>	<b>\$ 156,529</b>	<b>\$ 1,702,480</b>	<b>\$ -</b>	<b>\$ 233,600</b>	<b>\$ 206,100</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 242,224</b>	<b>\$ 1,769,572</b>	<b>\$ 4,405</b>	<b>\$ 307,400</b>	<b>\$ 227,600</b>
<b>Expenses</b>					
Community Center	\$ 153,282	\$ 129,259	\$ 2,247	\$ 163,400	\$ 103,400
Cultural Arts	169,704	227,976	550	121,100	94,800
Rental Facilities	36,148	38,290	-	22,900	29,400
<b>Subtotal</b>	<b>\$ 359,134</b>	<b>\$ 395,525</b>	<b>\$ 2,796</b>	<b>\$ 307,400</b>	<b>\$ 227,600</b>
<b>Total Expenses and Other Financing Uses</b>	<b>\$ 359,134</b>	<b>\$ 395,525</b>	<b>\$ 2,796</b>	<b>\$ 307,400</b>	<b>\$ 227,600</b>
<b>Excess (Deficiency) of Revenues and Other Sources over Expenses and Other Uses</b>	<b>\$ (116,910)</b>	<b>\$ 1,374,047</b>	<b>\$ 1,609</b>	<b>\$ -</b>	<b>\$ -</b>

#### Notes/Assumptions:

- Includes \$11,000 annual rent from the Barrow County Chamber of Commerce for space at the Historic Train Station.
- Includes Lanier Tech Building.



## Special Facilities Fund Revenue Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
Bad Check Fees	\$ -	\$ -	\$ (30)	\$ -	\$ -
Rents - Community Center	53,519	36,693	(12,415)	42,000	-
Rents - Cultural Arts	10,675	8,900	8,600	10,300	-
Rents - Train Station	11,000	11,000	8,250	11,000	11,000
Rents - 89 East Athens St (Lanier Tech)	10,500	10,500	-	10,500	10,500
	<b>\$ 85,694</b>	<b>\$ 67,093</b>	<b>\$ 4,405</b>	<b>\$ 73,800</b>	<b>\$ 21,500</b>

## Special Facilities Fund Other Financing Sources (Uses) Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
Disposition of Assets	\$ (141,056)	\$ -	\$ -	\$ -	\$ -
Transfers - General Fund	200,000	-	-	158,600	-
Transfers - Hotel Motel	-	62,196	-	75,000	143,700
Transfers - 2018 SPLOST Fund	97,585	1,640,284	-	-	-
	<b>\$ 156,529</b>	<b>\$ 1,702,480</b>	<b>\$ -</b>	<b>\$ 233,600</b>	<b>\$ 143,700</b>

## Special Facilities Fund Department Detail

### Community Center

#### Expense Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
Regular Salaries	\$ 6,550	\$ 3,011	\$ -	\$ 11,500	\$ -
Police - Security Salaries	4,517	7,259	569	10,000	-
Group Insurance	789	1,104	102	-	-
Social Security (Fica)	683	624	34	800	-
Medicare	160	146	8	200	-
Professional	1,875	250	-	2,000	-
Cleaning Services	234	431	-	1,500	-
General Repairs & Maintenance	-	1,783	-	-	-
Building Maintenance	74,910	54,901	-	97,500	88,300
Claims	-	-	-	10,000	2,500
Advertising	895	-	895	2,500	-
Printing & Binding	-	-	-	1,000	-
Dues & Fees	467	291	550	700	-
General Supplies	2,317	1,155	90	4,700	-
Small Tools & Equipment	-	-	-	5,000	-
Uniforms	189	-	-	300	-
Indirect Cost Allocations	12,139	10,748	-	15,700	12,600
Depreciation	47,557	47,557	-	-	-
	<b>\$ 153,282</b>	<b>\$ 129,259</b>	<b>\$ 2,247</b>	<b>\$ 163,400</b>	<b>\$ 103,400</b>

#### Notes/Assumptions:

- Building maintenance includes cleaning services, general repairs, maintenance and supplies and utility bills.
- Indirect cost allocations include general administrative services provided on behalf of the facility.

## Cultural Arts Facility

### Expense Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
Professional	\$ -	\$ 25	\$ -	\$ 700	\$ -
General Repairs & Maintenance	-	143	-	-	-
Building Maintenance	89,232	146,778	-	99,900	84,400
Equipment Repairs & Maintenan	-	-	-	1,000	-
Dues & Fees	358	182	550	300	-
General Supplies	882	212	-	3,000	-
Small Tools & Equipment	2,673	-	-	1,000	-
Technology Equipment	-	-	-	3,500	-
Indirect Cost Allocations	13,446	18,956	-	11,700	10,400
Depreciation	63,113	61,680	-	-	-
	<b>\$ 169,704</b>	<b>\$ 227,976</b>	<b>\$ 550</b>	<b>\$ 121,100</b>	<b>\$ 94,800</b>

#### Notes/Assumptions:

- Building maintenance includes cleaning services, general repairs, maintenance and supplies and utility payments.
- Indirect cost allocations include general administrative services provided on behalf of the space.

## Rental Facilities

### Expense Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
Building Maintenance	\$ 6,872	\$ 8,694	\$ -	\$ 20,700	\$ 27,100
Indirect Cost Allocations	2,864	3,184	-	2,200	2,300
Depreciation	26,412	26,412	-	-	-
	<b>\$ 36,148</b>	<b>\$ 38,290</b>	<b>\$ -</b>	<b>\$ 22,900</b>	<b>\$ 29,400</b>

## Enterprise Fund

### 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. 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.

### Chimneys Golf Course Fund Summary

Revenue	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
Charges for Services	\$ 857,776	\$ 919,327	\$ 1,063,197	\$ 978,900	\$ 1,343,700
Contributions	10,400	-	-	-	-
Miscellaneous and Other	5,970	1,300	-	-	22,300
<b>Subtotal</b>	<b>\$ 874,145</b>	<b>\$ 920,627</b>	<b>\$ 1,063,197</b>	<b>\$ 978,900</b>	<b>\$ 1,366,000</b>
<b>Other Financing Sources</b>					
Proceeds - Debt	\$ -	\$ -	\$ -	\$ 126,500	\$ -
Transfers In - from General Fund	-	220,000	-	265,200	-
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 220,000</b>	<b>\$ -</b>	<b>\$ 391,700</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 874,145</b>	<b>\$ 1,140,627</b>	<b>\$ 1,063,197</b>	<b>\$ 1,370,600</b>	<b>\$ 1,366,000</b>
<b>Expenses</b>					
Golf Proshop	\$ 382,650	\$ 406,906	\$ 382,147	\$ 557,700	\$ 551,200
Golf Maintenance	584,862	599,726	496,617	812,900	814,800
<b>Subtotal</b>	<b>\$ 967,513</b>	<b>\$ 1,006,632</b>	<b>\$ 878,764</b>	<b>\$ 1,370,600</b>	<b>\$ 1,366,000</b>
<b>Total Expenses and Other Financing Uses</b>	<b>\$ 967,513</b>	<b>\$ 1,006,632</b>	<b>\$ 878,764</b>	<b>\$ 1,370,600</b>	<b>\$ 1,366,000</b>
<b>Excess (Deficiency) of Revenues and Other Sources over Expenses and Other Uses</b>	<b>\$ (93,367)</b>	<b>\$ 133,995</b>	<b>\$ 184,433</b>	<b>\$ -</b>	<b>\$ -</b>

## Chimneys Golf Course Fund Revenue Detail

Account Number	Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
570-6130-3452001	CFS - Green Fees	\$ 614,430	\$ 686,027	\$ 814,521	\$ 750,000	\$ 970,100
570-6130-3452002	CFS - Cart Fees	152	19	19	-	1,500
570-6130-3452003	CFS - Group Fees	-	-	-	-	56,500
570-6130-3452005	CFS - Range Fees	29,448	33,572	41,968	30,000	46,300
570-6130-3452006	CFS - Food and Drinks	29,748	28,521	32,011	29,000	45,200
570-6130-3452008	CFS - Beer	18,961	18,992	20,403	18,900	36,200
570-6130-3452009	CFS - Clubs & Equipment	24,557	7,466	6,237	13,300	4,800
570-6130-3452010	CFS - Bags	1,293	1,821	1,756	2,500	1,800
570-6130-3452011	CFS - Gloves	4,360	5,767	5,460	6,200	6,500
570-6130-3452012	CFS - Balls	20,200	20,570	22,791	19,000	29,800
570-6130-3452013	CFS - Shoes	4,092	4,491	1,278	5,000	4,500
570-6130-3452014	CFS - Hats	4,632	5,646	4,366	5,000	5,500
570-6130-3452015	CFS - Apparel	5,116	5,451	3,648	7,000	19,700
570-6130-3452016	CFS - Handicap Fees	818	752	491	700	800
570-6130-3452017	CFS - Gifts	2,665	5,098	2,300	5,000	4,200
570-6130-3452019	CFS - Memberships	95,289	92,652	104,643	86,400	109,000
570-6130-3452022	Giftcrds/Rainchecks Redeemed	830	1,191	-	-	-
570-6130-3452096	Over/Short	25	99	18	-	-
570-6130-3490000	Other Charges for Services	1,158	1,194	1,287	900	1,300
570-6131-3710000	Contributions	10,400	-	-	-	-
530-4700-3830000	Reimbursement for Damaged Property	3,212	-	-	-	-
530-4700-3890000	Other Revenues	2,757	1,300	-	-	22,300
		<b>\$ 874,145</b>	<b>\$ 920,627</b>	<b>\$ 1,063,197</b>	<b>\$ 978,900</b>	<b>\$ 1,366,000</b>

## Chimneys Golf Course Fund Other Financing Sources (Uses) Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
Proceeds - Debt	\$ -	\$ -	\$ -	\$ 126,500	\$ -
Transfers - General Fund	-	220,000	-	265,200	-
	<b>\$ -</b>	<b>\$ 220,000</b>	<b>\$ -</b>	<b>\$ 391,700</b>	<b>\$ -</b>

# Chimneys Golf Course Fund Department Detail

## Golf Pro Shop Operations

### Expense Detail

Account Number	Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of	FY21 Adopted	FY22 Proposed
				June 21	Budget	Budget
570-6130-5111000	Regular Salaries	\$ 153,399	\$ 177,496	\$ 200,923	\$ 201,000	\$ 180,000
570-6130-5113000	Overtime	8,763	9,371	3,837	9,700	10,000
570-6130-5114000	Vacation	10,467	4,465	(4,707)	7,500	8,600
570-6130-5115000	Holiday	3,326	3,804	3,726	3,600	3,400
570-6130-5121000	Group Insurance	14,016	15,244	16,215	17,400	34,500
570-6130-5122000	Social Security (Fica)	9,700	13,310	14,011	13,800	13,800
570-6130-5123000	Medicare	2,269	3,113	3,277	3,300	3,300
570-6130-5128000	Other Employee Benefits	17,431	7,043	-	9,700	9,700
570-6130-5212000	Professional	-	-	6,275	-	-
570-6130-5213000	Technical	3,720	3,720	3,590	8,600	7,600
570-6130-5221000	Cleaning Services	-	-	-	-	3,000
570-6130-5222000	General Repairs & Maintenance	-	-	-	-	4,400
570-6130-5222200	Building Maintenance	23,844	26,293	-	22,300	-
570-6130-5222500	Vehicle Repairs & Maintenance	-	-	-	1,500	1,500
570-6130-5222600	Equipment Repairs & Maintenance	1,159	582	1,709	2,700	2,400
570-6130-5223200	Rental Of Equipment	57,762	57,766	51,437	58,300	60,000
570-6130-5232000	Communications	1,915	1,464	1,324	1,100	8,500
570-6130-5233000	Advertising	1,928	1,009	-	6,000	6,000
570-6130-5234000	Printing & Binding	1,104	1,720	2,646	3,400	4,000
570-6130-5235000	Travel	-	119	-	400	400
570-6130-5236000	Dues & Fees	935	1,230	1,230	2,500	2,000
570-6130-5237000	Education & Training	-	-	-	1,200	1,200
570-6130-5238000	Licenses & Fees	200	200	205	500	2,300
570-6130-5311000	General Supplies	11,251	16,596	12,534	18,100	15,600
570-6130-5312100	Water/Sewage	-	-	-	-	4,200
570-6130-5312300	Electricity	-	-	-	-	9,300
570-6130-5312700	Gasoline	10,932	9,157	9,673	18,700	18,000
570-6130-5313000	Food & Meals	227	289	384	800	800
570-6130-5315906	Sup/Inv Purchased Resale-Food & Drinks	-	-	14,452	15,000	15,800
570-6130-5315908	Sup/Inv Purchased Resale-Beer	-	-	7,976	7,000	12,700
570-6130-5315909	Sup/Inv Purchased Resale-Clubs & Equip	-	-	1,671	15,000	2,900
570-6130-5315910	Sup/Inv Purchased Resale-Bags	-	-	458	1,600	1,100
570-6130-5315911	Sup/Inv Purchased Resale-Gloves	-	-	3,730	4,000	3,900
570-6130-5315912	Sup/Inv Purchased Resale-Balls	-	-	20,563	15,000	19,400
570-6130-5315913	Sup/Inv Purchased Resale-Shoes	-	-	(48)	4,000	2,700
570-6130-5315914	Sup/Inv Purchased Resale-Hats	-	-	-	3,000	3,000
570-6130-5315915	Sup/Inv Purchased Resale-Apparel	-	-	469	6,500	9,800
570-6130-5315917	Sup/Inv Purchased Resale-Gifts	-	-	1,842	4,800	2,100
570-6130-5316000	Small Tools & Equipment	2,280	965	2,584	7,700	3,600
570-6130-5316300	Technology Equipment	-	1,914	162	2,700	1,800
570-6130-5317200	Uniforms	2,503	3,103	-	5,600	1,800
570-6130-5510000	Indirect Cost Allocations	35,427	39,513	-	53,700	56,100
570-6130-5610000	Depreciation	8,094	7,419	-	-	-
570-6130-5720000	Public Relations	-	-	-	-	-
		<b>\$ 382,650</b>	<b>\$ 406,906</b>	<b>\$ 382,147</b>	<b>\$ 557,700</b>	<b>\$ 551,200</b>

# Golf Maintenance Operations

## Expense Detail

Account Number	Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of	FY21 Adopted	FY22 Proposed
				June 21	Budget	Budget
570-6131-5111000	Regular Salaries	155,658	208,455	193,503	255,400	339,000
570-6131-5113000	Overtime	9,464	6,642	8,030	11,000	2,100
570-6131-5114000	Vacation	3,165	5,650	5,324	7,100	18,500
570-6131-5115000	Holiday	4,059	5,403	4,094	4,900	3,200
570-6131-5121000	Group Insurance	29,519	23,910	23,078	29,800	31,500
570-6131-5122000	Social Security (Fica)	10,381	12,090	13,445	17,300	18,400
570-6131-5123000	Medicare	2,428	2,828	3,144	4,100	4,300
570-6131-5128000	Other Employee Benefits	21,005	10,634	-	14,500	14,500
570-6131-5212000	Professional	27,040	4,220	4,851	4,800	9,000
570-6131-5222000	General Repairs & Maintenance	4,558	14,828	6,685	25,200	8,800
570-6131-5222000	Building Maintenance	7,639	6,201	-	7,900	-
570-6131-5222500	Vehicle Repairs & Maintenance	-	942	391	3,500	2,200
570-6131-5222600	Equipment Repairs & Maintenance	32,491	38,411	33,745	33,800	35,900
570-6131-5223200	Rental Of Equipment	-	-	70	500	2,400
570-6131-5231100	Claims	28,318	-	-	-	-
570-6131-5232000	Communications	-	-	-	2,400	4,600
570-6131-5235000	Travel	-	-	-	400	400
570-6131-5236000	Dues & Fees	-	710	610	1,200	700
570-6131-5237000	Education & Training	-	375	-	800	800
570-6131-5238000	Licenses & Fees	-	45	-	400	400
570-6131-5311000	General Supplies	4,891	10,592	7,363	6,600	16,300
570-6131-5312100	Water/Sewage	-	-	-	-	3,900
570-6131-5312300	Electricity	-	-	-	-	1,500
570-6131-5312700	Gasoline	11,919	11,127	8,593	14,900	14,400
570-6131-5313000	Food & Meals	-	-	-	300	300
570-6131-5316000	Small Tools & Equipment	16,294	4,014	4,027	11,700	4,800
570-6131-5316300	Technology Equipment	-	534	-	1,000	1,100
570-6131-5317100	Sand	13,618	10,030	7,373	14,000	11,000
570-6131-5317200	Uniforms	1,649	4,934	-	5,700	1,800
570-6131-5317300	Fertilizer	35,136	37,251	405	-	57,500
570-6131-5317310	Rock	-	-	-	2,300	2,400
570-6131-5317400	Seed/Sod	-	795	1,116	6,200	6,000
570-6131-5317500	Chemicals	63,667	70,079	107,221	132,600	57,500
570-6131-5414000	Infrastructure	-	-	61,048	-	-
570-6131-5421000	Machinery & Equipment	-	-	2,500	126,500	79,000
570-6131-5510000	Indirect Cost Allocations	46,084	50,445	-	66,100	60,600
570-6131-5610000	Depreciation	55,881	58,580	-	-	-
		<b>\$ 584,862</b>	<b>\$ 599,726</b>	<b>\$ 496,617</b>	<b>\$ 812,900</b>	<b>\$ 814,800</b>

# Chimneys Golf Course Fund Capital Projects

John Deere 2550/2700 Triplex Mower	\$ 50,000
Toro Workman Hdx-D Utility Vehicle	29,000
<b>Total</b>	<b>\$ 79,000</b>

<b>GOLF-PRO SHOP</b>							
<b>GOLF-PRO SHOP</b>							
General Manager	22		1			1	
Head Professional	17		1			1	
Assistant Professional	13		1			1	
Sales Attendant	12		1			1	
Sales Attendant	PT						2
Beverage Cart Attendant	PT						3
Operations Worker	PT			6			6
Sub-Total Golf Pro Shop			4	6		4	11
<b>GOLF-MAINTENANCE</b>							
<b>GOLF-MAINTENANCE</b>							
Head Superintendent	22		1			1	
Mechanic	15		1			1	
Assistant Superintendent	14		1			1	
Maintenance Worker I	12			9			9
Spray Technician	14					1	
Sub-Total Golf Maintenance			3	9		4	9
<b>GOLF FUND TOTAL</b>			<b>7</b>	<b>15</b>		<b>8</b>	<b>20</b>



# Internal Service Funds

## Internal Service Funds Description

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.



## Internal Services Fund

### Utility Service Fund

The Utility Service Fund accounts for the billing and cash collections for all of the other utility funds. The source of revenue for the Utility Service Fund comes from internal charges the billing and cash collections for the Water, Gas, and Solid Waste funds.

### Utility Service Fund Summary

	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
<b>Revenue</b>					
Charges for Services	\$ 888,003	\$ 842,446	\$ -	\$ 830,300	\$ 910,800
<b>Subtotal</b>	<b>\$ 888,003</b>	<b>\$ 842,446</b>	<b>\$ -</b>	<b>\$ 830,300</b>	<b>\$ 910,800</b>
<b>Other Financing Sources</b>					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 888,003</b>	<b>\$ 842,446</b>	<b>\$ -</b>	<b>\$ 830,300</b>	<b>\$ 910,800</b>
<b>Expenses</b>					
Billing & Cash Collection Services	\$ 888,003	\$ 842,446	\$ 602,621	\$ 830,300	\$ 910,800
<b>Subtotal</b>	<b>\$ 888,003</b>	<b>\$ 842,446</b>	<b>\$ 602,621</b>	<b>\$ 830,300</b>	<b>\$ 910,800</b>
<b>Other Financing Uses</b>					
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenses and Other Financing Uses</b>	<b>\$ 888,003</b>	<b>\$ 842,446</b>	<b>\$ 602,621</b>	<b>\$ 830,300</b>	<b>\$ 910,800</b>
<b>Excess (Deficiency) of Revenues and Other Sources over Expenses and Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (602,621)</b>	<b>\$ -</b>	<b>\$ -</b>

### Utility Service Fund Revenue Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
Other Charges for Services	\$ 888,003	\$ 842,446	\$ -	\$ 830,300	\$ 910,800
	<b>\$ 888,003</b>	<b>\$ 842,446</b>	<b>\$ -</b>	<b>\$ 830,300</b>	<b>\$ 910,800</b>

# Utility Service Fund Department Detail

## Utility Billing and Collections

### Expense Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
Regular Salaries	\$ 320,009	\$ 327,475	\$ 272,875	\$ 294,300	\$ 346,200
Overtime	3,154	1,967	1,740	2,100	2,200
Vacation	17,023	13,313	3,428	16,400	18,500
Holiday	11,870	13,651	10,485	11,200	13,600
Group Insurance	115,763	113,247	106,853	112,700	134,700
Social Security (Fica)	20,131	20,725	18,075	20,100	23,600
Medicare	4,708	4,847	4,227	4,700	5,600
Retirement Contribution	8,221	(454)	-	-	-
Other Employee Benefits	77,464	46,083	-	56,700	56,700
Professional	123,018	102,413	96,769	130,900	130,900
Technical	87,493	89,198	76,113	86,300	86,300
Cleaning Services	401	365	401	400	500
General Repairs & Maintenance	-	-	-	-	1,000
Building Maintenance	46,526	56,576	-	33,200	31,100
Vehicle Repairs & Maintenance	64	44	204	600	500
Equipment Repairs & Maintenance	-	329	225	-	-
Rental Of Equipment	3,281	3,752	2,811	4,000	4,000
Claims	-	-	-	5,000	5,000
Printing & Binding	144	2,370	1,695	3,000	3,000
Travel	-	-	-	1,800	1,500
Dues & Fees	11,647	20,815	(2,404)	17,600	17,600
Education & Training	12,619	-	199	7,100	3,500
General Supplies	8,813	8,942	7,210	11,400	14,900
Gasoline	69	61	21	300	200
Food & Meals	302	-	407	800	800
Books & Publications	45	-	-	300	200
Small Tools & Equipment	25	4,364	1,009	3,300	3,000
Technology Equipment	10,323	7,716	278	4,600	4,200
Uniforms	291	-	-	1,500	1,500
Depreciation	4,600	4,600	-	-	-
Public Relations	-	47	-	-	-
	<b>\$ 888,003</b>	<b>\$ 842,446</b>	<b>\$ 602,621</b>	<b>\$ 830,300</b>	<b>\$ 910,800</b>

## Authorized Positions and Pay Grade

Position Classification by Fund and Department	Position Grade	FY 2021 Budget		FY 2022 Budget	
		Full-time	Part-time	Full-time	Part-time
Customer Service Manager	22	1		1	
Customer Service Rep II	15	1		1	
Billing Technician	15	2		2	
Customer Service Rep II	13	4		4	
Cashier	13		1		1
Sub-Total Customer Account Services		8	1	8	1
<b>CENTRAL SERVICES FUND TOTAL</b>					
		8	1	8	1

## Internal Services Fund

### Building Fund

The Building Fund accounts for the purchase and capital costs of its general governmental buildings, which are used by multiple departments. The Building Fund also accounts for all utilities, maintenance, and repairs to all City-owned buildings so that all costs associated with any building can be easily identified and monitored. The source of revenue for the Building Fund comes from internal charges to the other city departments for capital costs, utilities, and maintenance, and repairs of buildings occupied by that department.

### Building Fund Summary

Revenue	FY19 Actual	FY20 Actual	FY21 Actual as of	FY21 Adopted	FY22 Proposed
			June 21	Budget	Budget
Contributions	\$ -	\$ 1,254,793	\$ -	\$ -	\$ -
Miscellaneous and Other	478,151	682,359	-	694,400	610,600
<b>Subtotal</b>	<b>\$ 478,151</b>	<b>\$ 1,937,152</b>	<b>\$ -</b>	<b>\$ 694,400</b>	<b>\$ 610,600</b>
<b>Other Financing Sources</b>					
Proceeds - Debt	\$ -	\$ -	\$ -	\$ 150,000	\$ -
Transfers In/Out	2,498,218	2,545,463	41,568	-	-
<b>Subtotal</b>	<b>\$ 2,498,218</b>	<b>\$ 2,545,463</b>	<b>\$ 41,568</b>	<b>\$ 150,000</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 2,976,369</b>	<b>\$ 4,482,614</b>	<b>\$ 41,568</b>	<b>\$ 844,400</b>	<b>\$ 610,600</b>
<b>Expenses</b>					
25 E Midland Ave-CH/PD	\$ 90,496	\$ 141,151	\$ 66,040	\$ 169,500	\$ 169,300
136 Sweetwater Trl-Records Bldg	-	234	1,730,996	5,800	16,100
23 N Jackson St-Annex	10,296	9,556	6,562	10,700	4,200
90 N Broad St-Fire Headquarters	7,488	47,678	7,463	36,500	36,400
94 N Broad St-Fire Station 1	60,817	86,340	41,411	83,800	71,600
492 Loganville Hwy-Fire Station 2	2,966	22,160	32,654	33,300	38,900
256 Fire Tower Rd-Training Office	15,314	22,341	7,784	16,700	15,300
105 E Athens St-Cultural Arts Center	89,232	146,778	35,773	99,900	84,400
113 E Athens St-Community Center	74,054	53,761	43,789	111,300	88,300
6 Porter St-Train Depot	4,690	7,344	4,793	18,900	4,600
89 E Athens St-Adult Education/Lanier	2,086	1,350	-	1,800	1,800
93 E Athens St-Welding	4,171	4,112	6,371	4,300	3,700
189 Bellview St-Winder Public Library	96	27,651	26,833	34,700	-
83 W May St-Utility Office	15,308	6,058	2,651	6,600	6,600
45 E Athens St-Customer Center	46,526	56,576	24,337	108,200	31,100
85 W May St-Public Works Inv	4,807	5,255	4,807	6,000	6,300
87 W May St-Public Works Office	9,220	4,243	2,288	9,900	3,800
89 W May St-Old Plant	2,472	871	793	1,300	1,000
99 W May St-Fleet Shop	5,773	5,267	5,199	5,800	6,500
338 Monroe Hwy-Chimneys Proshop	23,844	26,293	21,591	22,300	-
609 Corinth Church Rd-Chimneys Maint Bldg	7,639	6,201	8,151	57,900	-
Jug Tavern Store/Park	857	1,140	21,742	11,200	20,700
<b>Subtotal</b>	<b>\$ 478,151</b>	<b>\$ 682,359</b>	<b>\$ 2,102,030</b>	<b>\$ 856,400</b>	<b>\$ 610,600</b>
<b>Total Expenses and Other Financing Uses</b>	<b>\$ 478,151</b>	<b>\$ 682,359</b>	<b>\$ 2,102,030</b>	<b>\$ 856,400</b>	<b>\$ 610,600</b>
<b>Excess (Deficiency) of Revenues and Other Sources over Expenses and Other Uses</b>	<b>\$ 2,498,218</b>	<b>\$ 3,800,256</b>	<b>\$ (2,060,462)</b>	<b>\$ (12,000)</b>	<b>\$ -</b>

**Notes/Assumptions:**

- General repairs & maintenance includes alarm services, pest control, fire extinguishers annual inspection & equipment (i.e. HVAC) maintenance; as well as needed repairs & non capital improvements.

**Building Fund Revenue Detail**

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
Contributions	\$ -	\$ 1,254,793	\$ -	\$ -	\$ -
Rents	478,151	682,359	-	694,400	610,600
	<b>\$ 478,151</b>	<b>\$ 1,937,152</b>	<b>\$ -</b>	<b>\$ 694,400</b>	<b>\$ 610,600</b>

**Building Fund Department Detail**

**25 East Midland Avenue – City Hall**

**Expense Detail**

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
Cleaning Services	\$ 13,000	\$ 13,650	\$ 12,840	\$ 13,600	\$ 13,600
General Repairs & Maintenance	13,533	57,294	11,425	108,600	109,100
Communications	3,181	3,046	2,895	3,600	3,600
Dues & Fees	352	364	125	400	400
General Supplies	15	-	43	500	500
Water / Sewage	4,450	9,015	8,945	6,300	9,700
Electricity	33,077	34,896	29,767	36,500	32,400
Depreciation	22,887	22,887	-	-	-
	<b>\$ 90,496</b>	<b>\$ 141,151</b>	<b>\$ 66,040</b>	<b>\$ 169,500</b>	<b>\$ 169,300</b>

## 136 Sweetwater Lane – Administration Building

### Expense Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21	FY22
				Adopted Budget	Proposed Budget
Technical	-	-	650	-	-
Cleaning Services	-	-	2,041	-	7,200
General Repairs & Maintenance	-	-	3,117	1,000	4,100
Water / Sewage	-	234	1,711	4,200	4,200
Electricity	-	-	1,335	600	600
Buildings	-	-	1,722,142	-	-
	<b>\$ -</b>	<b>\$ 234</b>	<b>\$ 1,730,996</b>	<b>\$ 5,800</b>	<b>\$ 16,100</b>

## 23 North Jackson Street – City Annex

### Expense Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21	FY22
				Adopted Budget	Proposed Budget
General Repairs & Maintenance	3,078	2,741	1,164	2,500	-
Dues & Fees	217	217	-	300	-
General Supplies	1,582	1,160	664	1,700	-
Water / Sewage	1,655	1,768	1,618	2,000	-
Electricity	3,765	3,672	3,115	4,200	4,200
	<b>\$ 10,296</b>	<b>\$ 9,556</b>	<b>\$ 6,562</b>	<b>\$ 10,700</b>	<b>\$ 4,200</b>

## 90 North Broad Street – Fire Headquarters

### Expense Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21	FY22
				Adopted Budget	Proposed Budget
General Repairs & Maintenance	704	40,696	1,048	29,000	29,000
General Supplies	-	432	-	-	-
Water / Sewage	2,538	2,372	2,480	2,700	2,700
Electricity	4,246	4,178	3,935	4,800	4,700
	<b>\$ 7,488</b>	<b>\$ 47,678</b>	<b>\$ 7,463</b>	<b>\$ 36,500</b>	<b>\$ 36,400</b>

## 94 North Broad Street – Fire Station #1

### Expense Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21	FY22
				Adopted Budget	Proposed Budget
Professional	-	450	-	-	-
General Repairs & Maintenance	14,659	36,142	17,687	55,600	43,600
Communications	723	650	674	700	700
Dues & Fees	257	257	-	600	600
General Supplies	-	1,125	-	-	-
Water / Sewage	8,768	8,351	8,756	10,700	10,500
Electricity	12,939	15,231	14,295	16,200	16,200
Depreciation	23,470	24,133	-	-	-
	<b>\$ 60,817</b>	<b>\$ 86,340</b>	<b>\$ 41,411</b>	<b>\$ 83,800</b>	<b>\$ 71,600</b>



## 492 Loganville Highway – New Fire Station 2

### Expense Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21	FY22
				Adopted Budget	Proposed Budget
General Repairs & Maintenance	-	6,023	10,931	12,000	13,000
Communications	-	300	10,940	2,100	2,100
Water / Sewage	2,966	10,955	4,309	15,300	15,300
Electricity	-	4,882	6,474	3,900	8,500
	<b>\$ 2,966</b>	<b>\$ 22,160</b>	<b>\$ 32,654</b>	<b>\$ 33,300</b>	<b>\$ 38,900</b>

## 256 Fire Tower Road – Fire Training Facility

### Expense Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21	FY22
				Adopted Budget	Proposed Budget
General Repairs & Maintenance	7,100	14,750	1,107	6,800	6,800
Communications	1,360	1,859	2,132	2,100	2,100
Water / Sewage	1,816	1,598	2,092	2,200	2,900
Electricity	5,037	4,133	2,453	5,600	3,500
	<b>\$ 15,314</b>	<b>\$ 22,341</b>	<b>\$ 7,784</b>	<b>\$ 16,700</b>	<b>\$ 15,300</b>

## 105 East Athens Street – Cultural Arts Center

### Expense Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21	FY22
				Adopted Budget	Proposed Budget
Cleaning Services	14,340	9,880	300	13,600	13,600
General Repairs & Maintenance	32,039	99,544	9,819	38,000	38,000
Communications	175	169	275	-	-
Dues & Fees	-	634	135	1,000	-
Water / Sewage	7,976	4,995	4,427	10,600	7,500
Electricity	34,701	31,556	20,816	36,700	25,300
	<b>\$ 89,232</b>	<b>\$ 146,778</b>	<b>\$ 35,773</b>	<b>\$ 99,900</b>	<b>\$ 84,400</b>

## 113 East Athens Street – Community Center

### Expense Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21	FY22
				Adopted Budget	Proposed Budget
Cleaning Services	15,855	7,150	3,350	17,800	17,800
General Repairs & Maintenance	17,289	13,040	13,331	37,400	37,400
Dues & Fees	130	-	-	200	200
General Supplies	2,276	1,835	1,303	2,300	2,300
Water / Sewage	15,603	10,421	3,866	4,200	4,500
Electricity	22,900	21,314	21,940	24,400	26,100
Buildings	-	-	-	25,000	-
	<b>\$ 74,054</b>	<b>\$ 53,761</b>	<b>\$ 43,789</b>	<b>\$ 111,300</b>	<b>\$ 88,300</b>

## 6 Porter Street – Train Depot

### Expense Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
Cleaning Services	-	180	-	-	-
General Repairs & Maintenance	1,131	3,174	753	14,800	-
Dues & Fees	1,807	2,119	2,005	2,200	2,200
Water / Sewage	287	264	241	400	400
Electricity	1,466	1,608	1,794	1,500	2,000
	<b>\$ 4,690</b>	<b>\$ 7,344</b>	<b>\$ 4,793</b>	<b>\$ 18,900</b>	<b>\$ 4,600</b>

## 89 East Athens Street

### Expense Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
General Repairs & Maintenance	1,800	1,350	-	1,800	1,800
Water / Sewage	286	-	-	-	-
	<b>\$ 2,086</b>	<b>\$ 1,350</b>	<b>\$ -</b>	<b>\$ 1,800</b>	<b>\$ 1,800</b>

## 93 East Athens Street – Old Welding Building

### Expense Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
General Repairs & Maintenance	160	288	-	500	500
Water / Sewage	1,211	1,528	1,058	1,300	1,300
Electricity	2,800	2,295	5,313	2,500	1,900
	<b>\$ 4,171</b>	<b>\$ 4,112</b>	<b>\$ 6,371</b>	<b>\$ 4,300</b>	<b>\$ 3,700</b>

## 189 Bellview Street – Winder Library Building

### Expense Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of		FY21	FY22
			June 21	Adopted	Proposed	
				Budget	Budget	
General Repairs & Maintenance	-	604	3,596	3,400	-	-
Dues & Fees	96	260	-	-	-	-
Water / Sewage	-	2,720	5,826	9,700	-	-
Electricity	-	8,422	17,411	21,600	-	-
Depreciation	-	15,645	-	-	-	-
	<b>\$ 96</b>	<b>\$ 27,651</b>	<b>\$ 26,833</b>	<b>\$ 34,700</b>	<b>\$ -</b>	<b>\$ -</b>

\*FY22: 602-4983 activity moved to 240-6590

## 83 West May Street – Utility Building

### Expense Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of		FY21	FY22
			June 21	Adopted	Proposed	
				Budget	Budget	
Cleaning Services	4,320	-	-	-	-	-
General Repairs & Maintenance	3,239	1,736	-	2,100	2,100	2,100
Dues & Fees	1,178	1,178	-	1,200	1,200	1,200
Water / Sewage	3,801	1,439	1,002	1,200	1,200	1,200
Electricity	2,769	1,705	1,649	2,100	2,100	2,100
	<b>\$ 15,308</b>	<b>\$ 6,058</b>	<b>\$ 2,651</b>	<b>\$ 6,600</b>	<b>\$ 6,600</b>	<b>\$ 6,600</b>

## 45 East Athens Street – Customer Center

### Expense Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of		FY21	FY22
			June 21	Adopted	Proposed	
				Budget	Budget	
Cleaning Services	8,320	8,400	8,425	9,900	9,900	9,900
General Repairs & Maintenance	5,816	14,884	4,325	6,200	6,200	6,200
Dues & Fees	211	161	-	200	200	200
General Supplies	2,037	1,744	2,179	2,600	2,600	2,600
Water / Sewage	2,075	1,809	1,941	2,600	2,500	2,500
Electricity	7,472	8,983	7,467	11,700	9,700	9,700
Buildings	-	-	-	75,000	-	-
Depreciation	20,595	20,595	-	-	-	-
	<b>\$ 46,526</b>	<b>\$ 56,576</b>	<b>\$ 24,337</b>	<b>\$ 108,200</b>	<b>\$ 31,100</b>	<b>\$ 31,100</b>

## 85 West May Street – Public Works Storage

### Expense Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21	FY22
				Adopted Budget	Proposed Budget
General Repairs & Maintenance	7	543	10	500	500
Water / Sewage	4,800	4,712	4,797	5,500	5,800
	<b>\$ 4,807</b>	<b>\$ 5,255</b>	<b>\$ 4,807</b>	<b>\$ 6,000</b>	<b>\$ 6,300</b>

## 87 West May Street – Public Works Building

### Expense Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21	FY22
				Adopted Budget	Proposed Budget
General Repairs & Maintenance	556	186	-	600	600
Water / Sewage	8,664	4,057	2,288	9,300	3,200
	<b>\$ 9,220</b>	<b>\$ 4,243</b>	<b>\$ 2,288</b>	<b>\$ 9,900</b>	<b>\$ 3,800</b>

## 89 West May Street – Old Water Plant

### Expense Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21	FY22
				Adopted Budget	Proposed Budget
Water / Sewage	2,472	871	793	1,300	1,000
	<b>\$ 2,472</b>	<b>\$ 871</b>	<b>\$ 793</b>	<b>\$ 1,300</b>	<b>\$ 1,000</b>

## 99 West May Street – Garage

### Expense Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
General Repairs & Maintenance	244	20	24	-	-
Water / Sewage	-	-	-	300	300
Electricity	5,529	5,247	5,175	5,500	6,200
	<b>\$ 5,773</b>	<b>\$ 5,267</b>	<b>\$ 5,199</b>	<b>\$ 5,800</b>	<b>\$ 6,500</b>

## 338 Monroe Highway – Golf Pro Shop

### Expense Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
Cleaning Services	-	-	3,000	-	-
General Repairs & Maintenance	7,940	9,042	4,057	7,900	-
Communications	2,904	2,597	2,394	-	-
Dues & Fees	649	649	-	700	-
General Supplies	289	-	-	-	-
Water / Sewage	3,601	4,638	3,715	3,900	-
Electricity	8,461	9,367	8,425	9,800	-
	<b>\$ 23,844</b>	<b>\$ 26,293</b>	<b>\$ 21,591</b>	<b>\$ 22,300</b>	<b>\$ -</b>

\*FY22: 602-4992 activity moved to 570-6130

## 609 Corinth Church Road – Golf Maintenance Shop

### Expense Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
General Repairs & Maintenance	1,518	728	1,029	1,000	-
Communications	1,608	2,139	2,221	2,100	-
Water / Sewage	2,828	1,900	3,488	2,800	-
Electricity	1,685	1,434	1,414	2,000	-
Buildings	-	-	-	50,000	-
	<b>\$ 7,639</b>	<b>\$ 6,201</b>	<b>\$ 8,151</b>	<b>\$ 57,900</b>	<b>\$ -</b>

\*FY22: 602-4993 activity moved to 570-6131

## Jug Tavern Park

### Expense Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
General Repairs & Maintenance	636	8	729	500	500
Dues & Fees	-	-	377	-	-
Water / Sewage	-	760	16,827	8,600	19,500
Electricity	221	373	3,810	2,100	700
	<b>\$ 857</b>	<b>\$ 1,140</b>	<b>\$ 21,742</b>	<b>\$ 11,200</b>	<b>\$ 20,700</b>

# Component Unit

## Component Unit Description

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 is the Downtown Development Authority.





## Component Unit

### Downtown Development Authority Fund

The source of revenue for the Downtown Development Authority Fund comes from contributions provided by the City of Winder. The Authority is controlled and managed by a board of seven members appointed by the Mayor and Council of the City.

### Downtown Development Authority Fund Summary

	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
<b>Revenue</b>					
Intergovernmental Contributions	\$ -	\$ -	\$ -	\$ 8,000	\$ 505,800
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,000</b>	<b>\$ 505,800</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,000</b>	<b>\$ 505,800</b>
<b>Expenditure</b>					
Housing & Development	\$ 1,275	\$ -	\$ 85,863	\$ 8,000	\$ 505,800
<b>Subtotal</b>	<b>\$ 1,275</b>	<b>\$ -</b>	<b>\$ 85,863</b>	<b>\$ 8,000</b>	<b>\$ 505,800</b>
<b>Total Expenses and Other Financing Uses</b>	<b>\$ 1,275</b>	<b>\$ -</b>	<b>\$ 85,863</b>	<b>\$ 8,000</b>	<b>\$ 505,800</b>
<b>Excess (Deficiency) of Revenues and Other Sources over Expenses and Other Uses</b>	<b>\$ (1,275)</b>	<b>\$ -</b>	<b>\$ (85,863)</b>	<b>\$ -</b>	<b>\$ -</b>

### Downtown Development Authority Fund Revenue and Other Financing Sources Detail

Account Name	FY19 Actual	FY20 Actual	FY21 Actual as of June 21	FY21 Adopted Budget	FY22 Proposed Budget
Contributions from City of Winder	\$ -	\$ -	\$ -	\$ 8,000	\$ 505,800
Other Revenues	-	20,000	-	-	-
	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 8,000</b>	<b>\$ 505,800</b>

# Downtown Development Authority Fund Department Detail

## Downtown Development Authority

### Expense Detail

Account Name	FY19	FY20	FY21 Actual as	FY21	FY22
	Actual	Actual	of June 21	Adopted Budget	Proposed Budget
Professional	\$ 1,275	\$ -	\$ 85,670	\$ 3,000	\$ 500,000
Advertising	-	-	25	1,500	1,500
Travel	-	-	-	1,100	1,100
Education & Training	-	-	150	1,000	1,800
General Supplies	-	-	-	400	400
Food & Meals	-	-	18	1,000	1,000
	<b>\$ 1,275</b>	<b>\$ -</b>	<b>\$ 85,863</b>	<b>\$ 8,000</b>	<b>\$ 505,800</b>