

City of Union City, GA 

FY 2014 Budget Presentation



Presentation for August 5, 2013 Meeting

Property Tax and Budget Calendar

- July Departmental Budget Review
- Aug 5 City Council Budget Presentation (5:30p.m.)
- Aug 5 1st Public Millage Rate Hearing (7:30a.m.) & 2nd Public Millage Rate Hearing and Budget Public Hearing (7:00p.m.)
- Aug 12th Final Millage Rate Hearing (6:30p.m.) & Final Millage Rate and Budget Adoption (7:00p.m.)

Economic Outlook



- US Economy has begun to recover but the pace of the recovery over the last 4 years has been slow and uneven
- Recovery is contingent upon consumer spending and business revival. Both have been weak.
- Consumer spending (accounts for two-thirds of financial demand and is the major engine for economic recovery)
 - Consumer spending remains relatively weak

Union City Economic Outlook

According to the National League of Cities' 2013 Local Economic Conditions Survey, many cities are experiencing their sixth year in a row of year-over-year revenue declines.

Source: Mcfarland, Christianna. National League of Cities. "National League of Cities Research Brief on America's Cities/ 2103 Local Economic Conditions Survey.." April 2013.

Economic Outlook

Georgia's unemployment rate was 8.6% in June. This is down from 9.1% one year ago but slightly above May's rate of 8.3%.



Economic Outlook

Sources of Strength:

- State Gross Domestic Product expected to rise
- Georgia's population growth expected to exceed the national average at 1.3 percent
- Number of single-family homes expected to increase
- Approx. 53,000 jobs expected to be added in total
- Newly created \$100 million deal-closing fund will help economic development



Despite improvements, employment conditions remain weak.

Our unemployment rates (State and Fulton County's) are above the National average.

Rates are deemed high for this stage of the economic recovery process. A considerable share of the improvement in the unemployment rate is actually from discouraged workers leaving the labor force all together.

The unemployment rate to population ratio has also remained at its recession low which really means that we are merely treading water in terms of unemployment rates.

Assess Current Economic Conditions



There is concern that this time the economy will either not return to its pre-recession growth path, perhaps remain permanently below it, or return to the pre-crisis path but at a slower than normal pace.

Source: Elwell, Craig K. Congressional Research Service. *“Economic Recovery: Sustaining U.S. Economic Growth in a Post-Crisis Economy”*. April 18, 2013.

Union City's Economic Outlook

Union City Economic Outlook

Union City, like many cities, has been hit hard by the recession and is a manifestation of what we have learned about the economic climate at the national and state levels

How Will Union City Ensure a Sound Future?

Continue to follow financial best practices and utilize innovative financial strategies to remain fiscally sound

Continue developing as an evolving hub and destination for business, residential investment, and tourism

Maximize business incentives (e.g. Opportunity Zone, and Foreign Trade Zone)

Maximize location and proximity to downtown Atlanta and Hartsfield Atlanta Jackson Airport

PROPERTY TAXES

The past five years have resulted in a decrease in property values from the 2008 net tax digest of 722,672,920 to 517,104,047, the amount anticipated for 2013.

FY 2014 Budget Highlights



PROPOSED PROPERTY TAX INCREASE

Rollback Rate

10.988

Proposed Millage

15.598

%Change

41.95%



COMPUTATION OF MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES FOR YEAR 2013

COUNTY **FULTON** TAXING JURISDICTION **UNION CITY - M&O**

INFORMATION FOR THE SHADED PORTIONS OF THIS SECTION MUST BE ENTERED

This information will be the actual values and millage rates certified to the Department of Revenue for the applicable tax years.

DESCRIPTION	2012 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2013 DIGEST
REAL	450,327,130	-18,869,590	3,505,980	434,963,520
PERSONAL	333,404,356		-3,330,561	330,073,795
MOTOR VEHICLES	26,687,160		966,640	27,653,800
MOBILE HOMES	522,313		-70,854	451,459
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	3,839		-3,839	0
GROSS DIGEST	810,944,798	-18,869,590	1,067,366	793,142,574
EXEMPTIONS	301,818,653		-25,780,126	276,038,527
NET DIGEST	509,126,145	-18,869,590	26,847,492	517,104,047
	(PYD)	(RVA)	(NAG)	(CYD)
2009 MILLAGE RATE >>>	10.598	2010 PROPOSED MILLAGE RATE >>>		15.598

THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2009 Net Digest	PYD	509,126,145	
Net Value Added-Reassessment of Existing Real Property	RVA	-18,869,590	
Other Net Changes to Taxable Digest	NAG	26,847,492	
2010 Net Digest	CYD	517,104,047	(PYD+RVA+NAG)
2010 Millage Rate	PYM	10.598	
Millage Equivalent of Reassessed Value Added	ME	-0.390	(RVA/CYD) * PYM
Rollback Millage Rate for 2010	RR	10.988	PYM - ME

COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2010 Proposed Millage Rate for this Taxing Jurisdiction exceeds the Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. Section 48-5-32.1(c) (2)	Rollback Millage Rate	10.988
	2010 Millage Rate	15.598
	Percentage Increase	41.95%

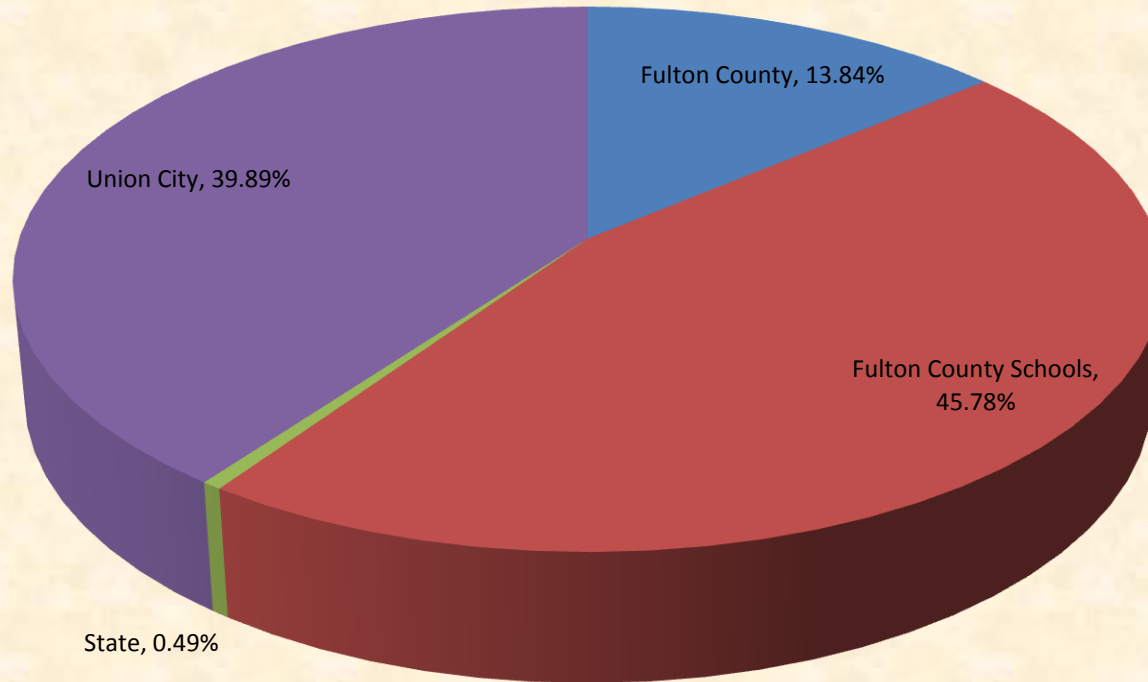


Where do my tax dollars go?

	Step 1 Obtain Appraised Value (Fair Market Value)	Step 2 Calculate 40% (Assessed Value)	Step 3 Deduct applicable Homestead Exemption	Step 4 Calculate remaining applicable millage rate	Step 5 Apply applicable Millage rates	Step 6 Calculate taxes owed prior to state homestead credit	Step 7 Deduct state homestead credit	Step 8 Calculate taxes owed
Fulton County General	150000	60000	30000	30000	10.2810	616.86	308.43	308.43
Fulton County Bond	150000	60000	0	60000	0.2700	16.20	0	16.2
Fulton County School General	150000	60000	2000	58000	18.5200	1111.20	37.04	1074.16
Fulton County School Bond	150000	60000	0	60000	0.0000	0.00	0	0
State of Georgia	150000	60000	2000	58000	0.2000	12.00	0.4	11.6
Union City Bond	150000	60000	0	60000	2.4200	145.20	0	145.2
Union City General	150000	60000	0	60000	13.1780	790.68	0	790.68
					\$ 44.87	\$ 2,692.14	\$ 345.87	\$ 2,346.27
Total								
							Jursidiction	Percent
							Fulton County	13.84%
							Fulton County Schools	45.78%
							State	0.49%
							Union City	39.89%
								100.00%



Where do my tax dollars go?



How Are Taxes Computed?



Assessed Value 100,000
Homestead Exemption - 30,000
Assessed Value \$70,000

Assessed Value \$70,000
X 40% x .040
Taxable Value 28,000

Taxable Value 28,000
X Millage Rate x 10.598

City Property Taxes \$296.74

Assessed Value 100,000
Homestead Exemption - 30,000
Assessed Value \$70,000

Assessed Value \$70,000
X 40% x .040
Taxable Value 28,000

Taxable Value 28,000
X Millage Rate x 15.598

City Property Taxes \$436.74

Annual Increase of \$140.00

FY 2014 Budget Highlights



EMPLOYMENT AND POSITION CONTROL

General Fund

Total FTE Count: 174 Total; 163 Full-Time, 11 PT
(3 Police Officers funded by COPS Grant)

Additions: 1-Police Officer-Due to COPS Grant Requirement
1-Asset Manager-GIS-Retreat Item
(Funded through Stormwater)

Frozen Positions: 14 Total
1-Ops Coordinator
11 Reserve officers-(Vacant-Unfunded)
1-Community Development Director
1-Firefighter (Vacant-Unfunded)

FY 2014 Budget Highlights



EMPLOYMENT AND POSITION CONTROL

General Fund

Elimination:

9-Total

1-Operations Director

2- Crossing Guards

3- Laborer I (2-Full time, 1- Part time)

1-Code Enforcement I Officer

1-Firefighter

1-HR Manager (Unfunded Post December 31,
2013)

FY 2014 Budget Highlights



EMPLOYMENT AND POSITION CONTROL

E911

Total FTE Count: 12 Total; 10 Full-Time, 2 PT

No proposed Changes

FY 2014 Budget Highlights



EMPLOYMENT AND POSITION CONTROL

Water & Sewer Fund

Total FTE Count: 15 Total; 15 Full Time, 0 Part Time

Frozen Positions: 1 Total
1-Accountant III

Corrections Fund

Total FTE Count: 1 Total; 1 Full Time, 0 Part Time
(Contingent Upon Negotiation with Fulton County)

FY 2014 Budget Highlights



Employee Benefits

BCBS Slight Increase

	Prior Year	Current Year
Total Annual ER Contribution	\$1,629,032.00	\$1,640,064.00
ER % Variance to Current		1%
ER \$ Variance to Current		\$ 11,033.00

Define Benefit Contributions

FY 2013		
Recommended Amount	State Required Amount	FY 2013 Budgeted Amount
\$ 1,483,234.00	\$ 1,027,688.00	\$ 1,027,692.00

Proposed FY 2014		
Recommended Amount	State Required Amount	Proposed Budget Amount FY 2014
\$ 1,442,991.00	\$ 945,121.00	\$ 1,027,692.00

Proposed Amount approved by Plan and will not put plan at jeopardy

FY 2014 Budget Highlights

Employee Benefits

- FlexHR Employee Universe (City Employee Self-Service Website) to assist 24/7 with any questions regarding benefits, pay, policies, and procedures, etc.
- Enrolled employees electronically using I-Enroller to ensure employee benefit selections are accurate (Ascension)
- Continued Preventive Care and Non-Tobacco User Discounts

Retreat Item

- Asset Manager GIS Position-Funded (*Stormwater*)

Planning Assumptions

- Continued focus on Customer Service
- Clean and Lien
- Community Appearance
- XP Computers No Longer Supported by Microsoft in 2014

FY 2014 Budget Highlights



Planning Assumptions

- Jail Debt Service Payments- Transfer from Jail Authority
- No Projection for Additional LOST Revenues (In Negotiation Stage)
- No Annual Raises
- No Concerts
- No Holiday Employee Event
- No Holiday Bonuses
- Department Reorganization to Continue Cost Saving Efforts
- Transfer of Unrestricted Portion of Hotel/Motel Funds to General Fund



FY 2014 Budget Framework

FY 2014 Budget Framework



Balance Budget Based on Prior Year Revenue
Trends

Limit Discretionary Spending

Hiring Freeze Continuation with City
Manager's Discretion of Filling Critical
Positions

Reduction through Attrition

Increase Fund Balance

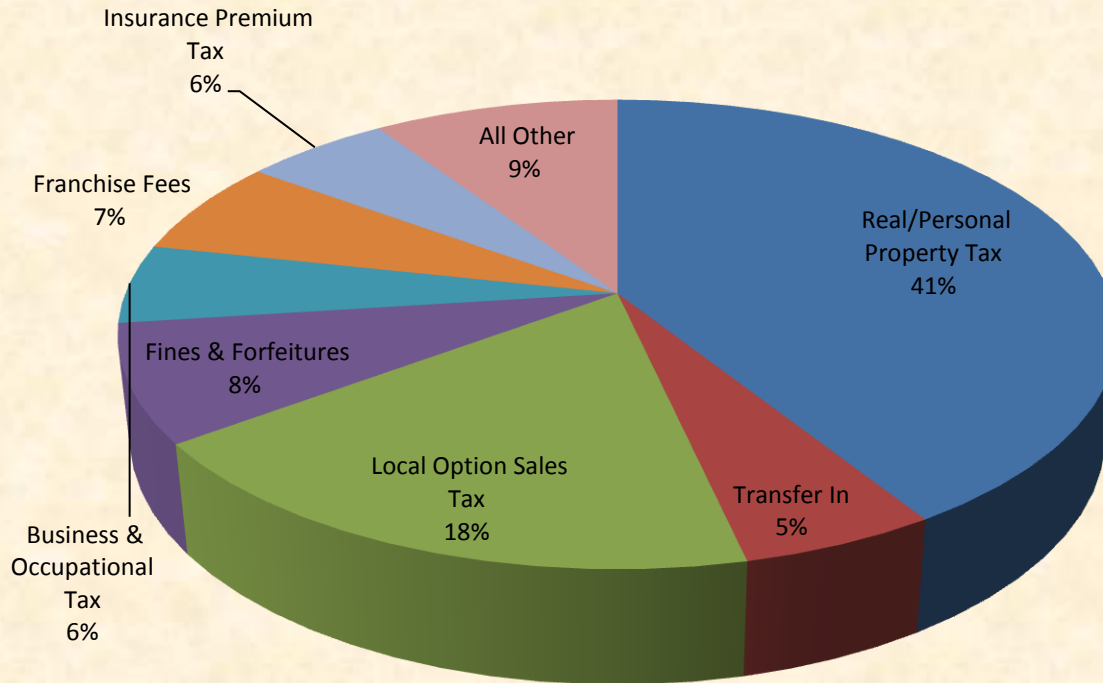
Proposed Budgets

Fund 100 General Fund

<i>100-General Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY13 Budget	Amended	Forecast	FY14 Budget	Variance	Percent
Real/Personal Property Tax	\$5,855,000	\$5,575,000	\$5,100,655	\$7,153,634	\$1,578,634	28.3%
Water & Sewer Transfer	435,000	435,000	435,000	435,000	0	0.0%
Sanitation Fund Transfer	263,000	263,000	263,000	167,337	(95,663)	-36.4%
Stormwater Fund Transfer	75,000	75,000	75,000	132,290	57,290	76.4%
Hotel/Motel Fund Transfer	0	0	0	72,000		
Motor Vehicle Fund Transfer	0	0	165,000	140,000		
Local Option Sales Tax	4,219,000	3,879,031	3,200,000	3,200,000	(679,031)	-17.5%
Fines & Forfeitures	1,350,000	1,350,000	1,507,053	1,412,000	62,000	4.6%
Business & Occupational Tax	978,000	888,000	976,231	950,000	62,000	7.0%
Franchise Fees	1,263,000	1,263,000	1,151,732	1,155,000	(108,000)	-8.6%
Insurance Premium Tax	940,000	940,000	969,300	969,000	29,000	3.1%
All Other	1,625,500	1,815,500	1,472,920	1,610,750	(204,750)	-11.3%
Fund Balance ¹	275,968	275,968	1,165,248	0	(275,968)	-100.0%
TOTAL REVENUES	\$17,279,468	\$16,759,499	\$16,481,138	\$17,397,011	\$425,512	2.5%

Fund 100 General Fund

Major Revenues Categories

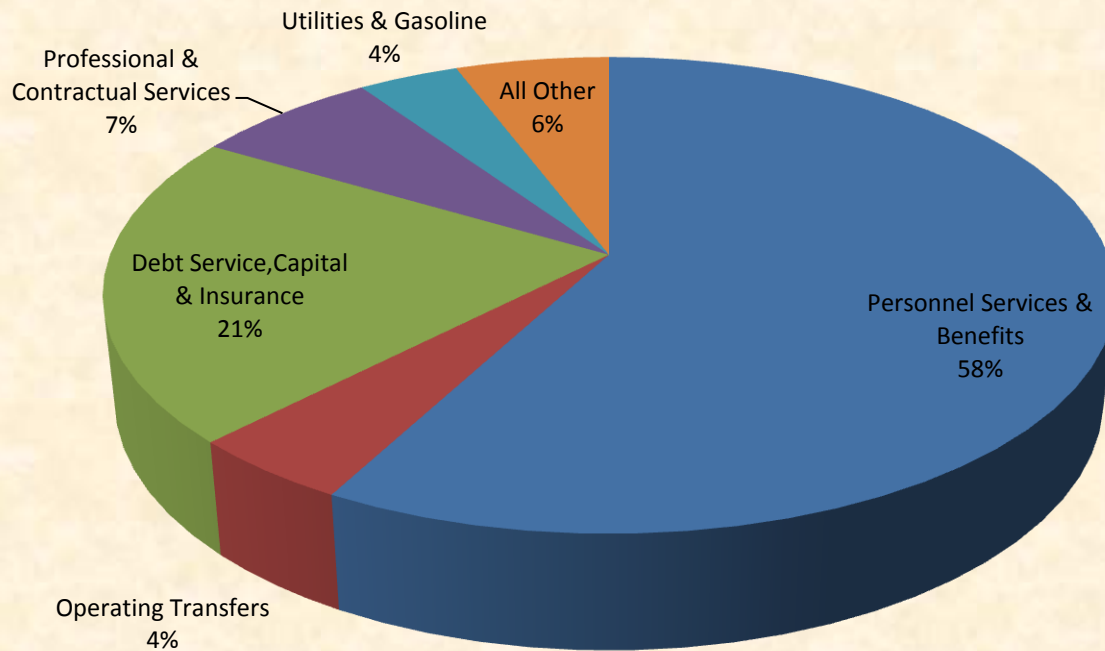


Fund 100 General Fund

<i>100-General Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY13 Budget	Amended	Forecast	FY14 Budget	Variance	Percent
City Council	\$174,866	\$149,797	\$123,075	\$148,359	(\$1,438)	-1.0%
City Manager	316,751	302,805	223,887	196,467	(106,338)	-35.1%
General Operations*	3,046,326	2,651,316	3,541,370	3,131,232	479,916	18.1%
E911 Operating Transfer	375,000	375,000	300,000	339,392	(35,608)	-9.5%
Capital Improvement Program*	547,573	860,573	205,241	317,655	(542,918)	-63.1%
Finance	495,843	497,728	514,762	503,064	5,336	1.1%
Legal Services	150,000	130,000	130,000	130,000	0	0.0%
Human Resources	241,431	236,059	215,386	187,484	(48,575)	-20.6%
Facilities and Buildings	57,900	57,300	57,300	38,400	(18,900)	-33.0%
City Clerk	234,042	221,478	222,686	229,803	8,325	3.8%
Municipal Court	388,949	372,520	372,131	353,634	(18,886)	-5.1%
Police	4,527,138	4,462,962	4,314,766	4,525,780	62,818	1.4%
Fire Department	3,903,136	3,891,003	3,838,508	3,769,683	(121,320)	-3.1%
Public Services	1,445,556	1,445,556	1,440,875	1,432,006	(13,550)	-0.9%
Recreation	436,017	365,329	386,478	379,563	14,234	3.9%
Community Development	795,940	597,073	594,672	740,237	143,164	24.0%
Contingency	143,000	143,000	0	865,712	722,712	505.4%
Other Transfers	0	0	0	108,538	108,538	0.0%
TOTAL EXPENDITURES	\$17,279,468	\$16,759,499	\$16,481,138	\$17,397,011	\$637,512	3.8%

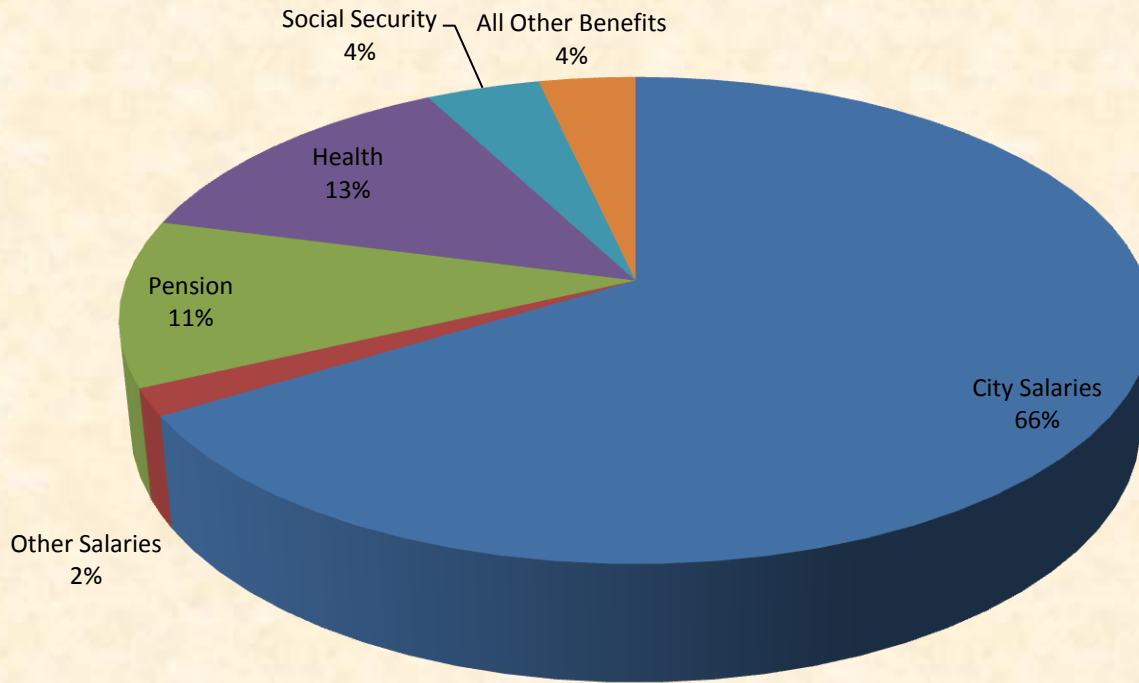
Fund 100 General Fund

Major Expenditure Categories



Fund 100 General Fund

Personnel and Benefits



Fund 210

Restricted

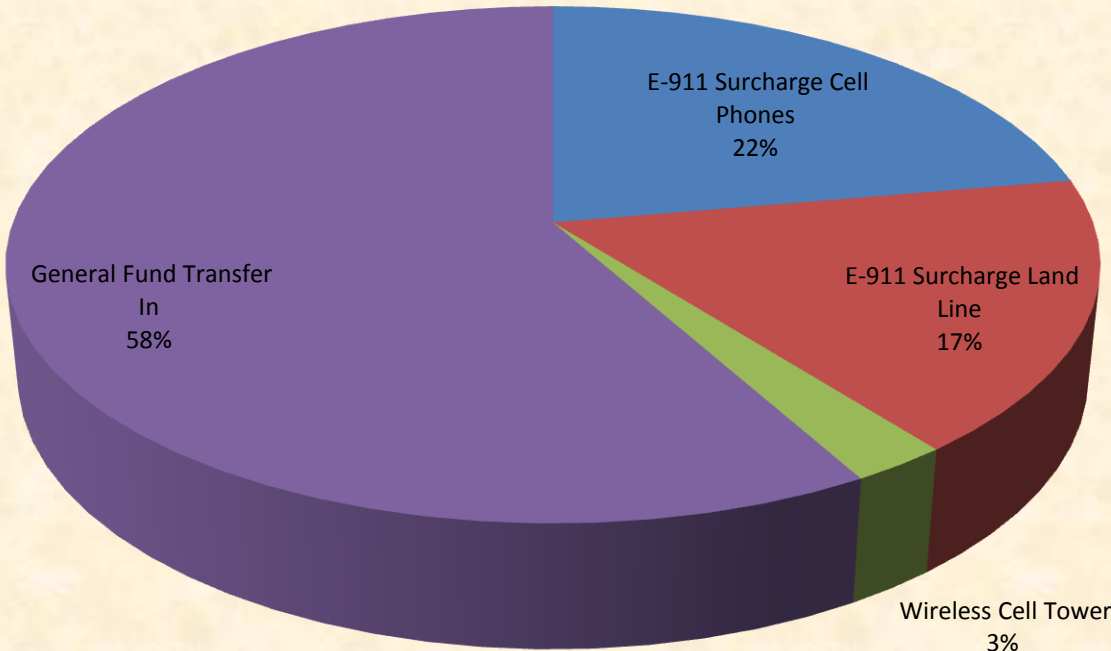
<i>210-Confiscated Assets Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY13 Budget	Amended	Forecast	FY14 Budget	Variance	Percent
Interest Income	\$0	\$0	\$0	\$0	\$0	
Seized Funds	0	0	0	0	0	
Budgeted Fund Balance	28,665	28,665	16,198	17,300	(11,365)	-39.6%
TOTAL REVENUES	\$28,665	\$28,665	\$16,198	\$17,300	(\$11,365)	-39.6%
<i>210-Confiscated Assets Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY13 Budget	Amended	Forecast	FY14 Budget	Variance	Percent
Police	\$28,665	\$28,665	\$16,198	\$17,300	(\$11,365)	-39.6%
TOTAL EXPENDITURES	\$28,665	\$28,665	\$16,198	\$17,300	(\$11,365)	-39.6%
<i>210-Confiscated Assets Fund</i>						
Estimated Ending Fund Bal	\$30			Percent Fund Balance Used to Balance		99.8%
				Projected Ending Fund Balance		0.2%

Fund 215

215 Emergency 911 Fund						
Anticipated Revenues						
Description	FY13 Budget	Amended	Forecast	FY14 Budget	Variance	Percent
E-911 Surcharge Cell Phones	\$120,400	\$120,400	\$128,068	\$130,000	\$9,600	8.0%
E-911 Surcharge Land Line	106,000	106,000	92,186	100,000	(6,000)	-5.7%
Wireless Cell Tower	13,000	13,000	14,788	14,500	1,500	11.5%
General Fund Transfer In	375,000	375,000	375,000	339,392	(35,608)	-9.5%
Budgeted Fund Balance	0	0	0		0	
TOTAL REVENUES	\$614,400	\$614,400	\$610,042	\$583,892	(30,508)	-5.0%
215 Emergency 911 Fund						
Anticipated Expenditures						
Description	FY13 Budget	Amended	Forecast	FY14 Budget	Variance	Percent
Police ¹	\$614,400	\$614,400	\$616,625	\$583,892	(30,508)	-5.0%
TOTAL EXPENDITURES	\$614,400	\$614,400	\$616,625	\$583,892	(30,508)	-5.0%
¹ Includes one-time renovation expenses of \$30,000.						
215 Emergency 911 Fund						
Fund Balance						
Estimated Ending Fund Bal	\$7,734					
				Percent Fund Balance Used to Balance		0.0%
				Projected Ending Fund Balance		1.3%

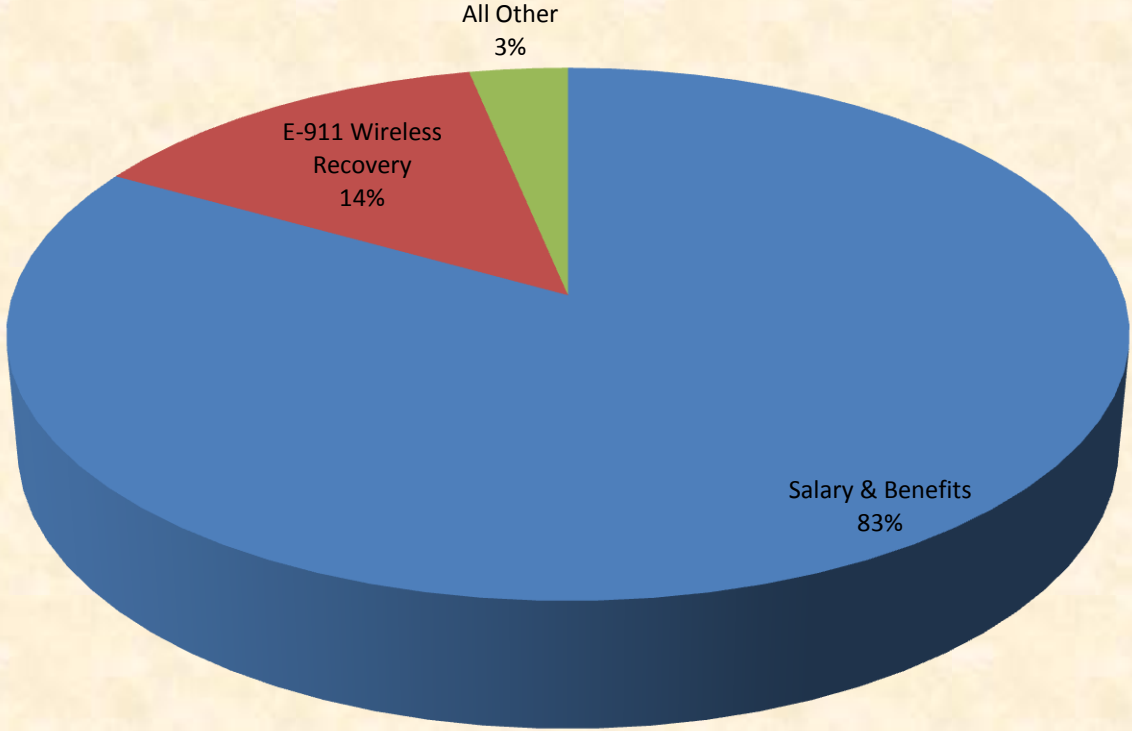
Fund 215

Revenues



Fund 215

Expenditures



Fund 230

State Grant Fund

<i>230-State Grants Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY13 Budget	Amended	Forecast	FY14 Budget	Variance	Percent
GateWay Grant	\$10,000	\$10,000	\$0	\$0	(\$10,000)	-100.0%
LMIG Grant	96,445	96,445	53,985	197,522	\$101,077	
Transfer In				100,220		
Budgeted Fund Balance	0	0	0	0	0	
TOTAL REVENUES	\$106,445	\$106,445	\$53,985	\$297,742	\$91,077	85.6%
<i>230-State Grants Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY13 Budget	Amended	Forecast	FY14 Budget	Variance	Percent
General Operating	\$106,445	\$106,445	\$53,985	\$297,742	\$191,297	179.7%
TOTAL EXPENDITURES	\$106,445	\$106,445	\$53,985	\$297,742	\$191,297	179.7%
<i>230-State Grants Fund</i>						
<i>Fund Balance Analysis</i>						
Estimated Ending Fund Bal	\$481					
					Percent Fund Balance Used to Balance	0.0%
					Projected Ending Fund Balance	0.2%

Fund 255

Motor Vehicle

<i>255-Motor Vehicle Rental Tax Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY13 Budget	Amended	Forecast	FY14 Budget	Variance	Percent
Motor Vehicle Taxes	\$137,000	\$137,000	\$135,000	\$140,000	\$3,000	2.2%
Budgeted Fund Balance	28,000	28,000	30,000	0	(28,000)	-100.0%
TOTAL REVENUES	\$165,000	\$165,000	\$165,000	\$140,000	(\$25,000)	-15.2%
<i>255-Motor Vehicle Rental Tax Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY13 Budget	Amended	Forecast	FY14 Budget	Variance	Percent
General Operating	\$165,000	\$165,000	\$165,000	\$140,000	(\$25,000)	-15.2%
TOTAL EXPENDITURES	\$165,000	\$165,000	\$165,000	\$140,000	(\$25,000)	-15.2%
<i>255-Motor Vehicle Rental Tax Fund</i>						
<i>Fund Balance Analysis</i>						
Estimated Ending Fund Bal	\$867					
				Percent Fund Balance Used to Balance		0.0%
				Projected Ending Fund Balance		0.6%

Fund 291

Tax Allocation District

<i>291-TAD Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY13 Budget	Amended	Forecast	FY14 Budget	Variance	Percent
TAD Revenue	0	0	0	0	0	
Interest Income	0	0	0	0	0	
Budgeted Fund Balance	109,815	108,671	0	108,671	0	
TOTAL REVENUES	\$109,815	\$108,671	\$0	\$108,671	\$0	0.0%
<i>291-TAD Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY13 Budget	Amended	Forecast	FY14 Budget	Variance	Percent
General Operating	\$109,815	\$108,671	\$0	\$108,671	\$0	0.0%
TOTAL EXPENDITURES	\$109,815	\$108,671	\$0	\$108,671	\$0	0.0%
<i>291-TAD Fund</i>						
<i>Fund Balance Analysis</i>						
Estimated Ending Fund Bal	\$0					
				Percent Fund Balance Used to Balance		100.0%
				Projected Ending Fund Balance		0.0%

The purpose of a Georgia TAD is similar to tax increment financing in any other state. It uses the increased property tax generated by new development to finance capital and other costs related to the redevelopment such as public infrastructure, land acquisition, relocation, demolition, utilities, debt service and planning. Eligible costs : Sewer expansion and repair, Storm drainage, street construction, water supply improvements.

Fund 310

2006 GO Bond Fund

<i>310-2006 G.O. Bond Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY13 Budget	Amended	Forecast	FY14 Budget	Variance	Percent
Interest Earned	\$2,700	\$2,700	\$0	\$0	(\$2,700)	-100.0%
Transfer In GF		\$0	\$0	\$0		
Fund Balance	1,094,530	1,094,530	0	33,671	(1,060,860)	-96.9%
TOTAL REVENUES	\$1,097,230	\$1,097,230	\$0	\$33,671	(\$1,063,560)	-96.9%

<i>310-2006 G.O. Bond Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY13 Budget	Amended	Forecast	FY14 Budget	Variance	Percent
2006 GO Bond	\$1,097,230	\$1,097,230	\$624,512	\$33,671	(\$1,063,560)	-96.9%
TOTAL EXPENDITURES	\$1,097,230	\$1,097,230	\$624,512	\$33,671	(\$1,063,560)	-96.9%

310-2006 G.O. Bond Fund

Fund Balance Analysis

Estimated Ending Fund Bal	\$48,298					
				Percent Fund Balance Used to Balance		41.1%
				Projected Ending Fund Balance		100.0%

Fund 343

Capital TE Grant Fund

<i>343-Capital TE Grant Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY13 Budget	Amended	Forecast	FY14 Budget	Variance	Percent
Federal Grant	\$2,456,000	\$2,456,000	\$250,582	\$944,932	(\$1,511,068)	-61.5%
Transfer In General	547,573	547,573	547,573	317,655	(229,918)	-42.0%
Fund Balance	0	0	172,408	0	0	
TOTAL REVENUES	\$3,003,573	\$3,003,573	\$970,563	\$1,262,587	(\$1,740,986)	-58.0%
¹Ronald Bridges Park Trail completed - reimbursement reflected.						
<i>343-Capital TE Grant Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY13 Budget	Amended	Forecast	FY14 Budget	Variance	Percent
Public Services	\$2,866,331	\$2,866,331	\$719,288	\$1,262,587	(\$1,603,744)	-56.0%
TOTAL EXPENDITURES	\$2,866,331	\$2,866,331	\$719,288	\$1,262,587	(\$1,603,744)	-56.0%
<i>343-Capital TE Grant Fund</i>						
<i>Fund Balance Analysis</i>						
Estimated Ending Fund Bal	\$80,594					
				Percent Fund Balance Used to Balance		0.0%
				Projected Ending Fund Balance		6.4%

Fund 343

Capital TE Grant Fund

- Pedestrian Sidewalk Phase II – SR 138 from Gresham to Highway 29; Highway 29 from SR 138 to Dixie Lake Road and Pedestrian Sidewalk at Lester Road by Christian City.

Project underway – SEI consultant firm

Let schedule, August 2014

CST FY 2014

- Shannon Parkway CMAQ Project – Proposed project consists of approximately 1.5 miles of sidewalk and replacement of corrugated metal pipe with concrete pipe under sidewalk and improving intersection cross-walks.

Project underway – POND consultant firm

Let schedule, Oct 2013

CST FY 2014

Fund 343

Capital TE Grant Fund

- Pedestrian Sidewalk Phase I – Dodson Road, College Street, Baker Street, Goodson Street and Union Street sidewalk project.

Project underway – Griffin & Davis consultant firm

Let schedule, Jan 2014

CST FY 2015

- Pedestrian Sidewalk Phase III – Various sidewalk projects
Lower Dixie Lake Road - US 29 to Park Avenue, Oakley Road
- Flat Shoals to Shannon Blvd, Shannon Blvd - Shannon
Parkway to Oakley Road project.

Project underway – Keck and Wood consultant firm

Let schedule, August 2014

CST FY2015

Fund 345

CDBG Fund

<i>345-CDBG Capital Grant Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY13 Budget	Amended	Forecast	FY14 Budget	Variance	Percent
2012 CDBG Grant	\$53,750	\$60,431	\$53,750	\$0	(\$60,431)	-100.0%
2013 CDBG Grant	0	0	0	57,255	57,255	
Transfer In General	0	0	0	8,318	8,318	
Interest Income	0	0	0	0	0	
Budgeted Fund Balance	0	0	0	0	0	
TOTAL REVENUES	\$53,750	\$60,431	\$53,750	\$65,573	\$5,142	8.5%
<i>345-CDBG Capital Grant Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY13 Budget	Amended	Forecast	FY14 Budget	Variance	Percent
Public Services	\$50,345	\$60,431	\$53,750	\$65,573	\$5,142	8.5%
TOTAL EXPENDITURES	\$50,345	\$60,431	\$53,750	\$65,573	\$5,142	8.5%
<i>345-CDBG Capital Grant Fund</i>						
<i>Fund Balance Analysis</i>						
Estimated Ending Fund Bal	\$336					
						0.0%
Percent Fund Balance Used to Balance						
						0.5%
Projected Ending Fund Balance						

Fund 350

Capital Projects Fund

<i>350-Capital Projects Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY13 Budget	Amended	Forecast	FY14 Budget	Variance	Percent
Interest Earned	\$0	\$0	\$0	\$0	\$0	
MARTA Offset Allocation	400,000	343,387	30,000	314,353	(29,035)	-8.5%
Transfer In General	403,451	0	0	0	0	0.0%
Land Proceeds	0	0	0	0	0	0.0%
Insurance Settlement	0	0	0	0	0	0.0%
MJCC Lease Proceeds	0	0	0	0	0	0.0%
Fund Balance	974,397	1,365,645	542,454	362,646	(1,002,999)	-73.4%
TOTAL REVENUES	\$1,777,848	\$1,709,032	\$572,454	\$676,999	(\$1,032,034)	-60.4%
<i>350-Capital Projects Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY13 Budget	Amended	Forecast	FY14 Budget	Variance	Percent
Capital Projects	\$1,777,848	\$1,709,032	\$572,454	\$676,999	(\$1,032,033)	-60.4%
TOTAL EXPENDITURES	\$1,777,848	\$1,709,032	\$572,454	\$676,999	(\$1,032,033)	-60.4%
<i>350-Capital Projects Fund</i>						
<i>Fund Balance Analysis</i>						
Estimated Ending Fund Bal	\$367,563					
				Percent Fund Balance Used to Balance		49.7%
				Projected Ending Fund Balance		54.3%

Debt Service Funds

Funds designated for the purpose of recording principle and interest debt service payments

- **Fund 410-2006 GO (General Obligation) Debt Service Fund**
- **Fund 419- 2010 GO (General Obligation) Debt Service Fund**
- **Fund 420- 2010 COPS (Certificate of Participation) Debt Service Fund**

Fund 700

Storm water Fund

<i>700-Stormwater Utility Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY13 Budget	Amended	Forecast	FY14 Budget	Variance	Percent
Industrial	378,000	378,000	20,880	26,521	(351,479)	-93.0%
Commercial	311,136	311,136	606,627	515,236	204,100	65.6%
Residential	386,160	386,160	209,034	192,545	(193,615)	-50.1%
Public/Institutional	68,640	68,640	0	0	(68,640)	-100.0%
TOTAL REVENUES	\$1,143,936	\$1,143,936	\$836,541	\$734,301	(\$409,635)	-35.8%

<i>700-Stormwater Utility Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY13 Budget	Amended	Forecast	FY14 Budget	Variance	Percent
Capital Projects	\$1,143,936	\$1,143,936	\$32,725	\$734,301	(\$409,635)	-35.8%
TOTAL EXPENDITURES	\$1,143,936	\$1,143,936	\$32,725	\$734,301	(\$409,635)	-35.8%

700-Stormwater Utility Fund

Fund Balance Analysis

Estimated Ending Fund Bal	\$0					
				Percent Fund Balance Used to Balance		0.0%
				Projected Ending Fund Balance		0.0%

Fund 900

Jail Authority Fund

<i>900-Jail Authority Fund</i>			
<i>Anticipated Revenues</i>			
Description	FY13 Budget	Forecast FY13	FY14 Budget
Boarding Fees	4,047,850	\$1,651,656	\$969,960
Inmate Phone Commission	91,302	27,482	0
Transport of Inmate	59,334	8,708	0
Inmate Medical	24,340	14,462	0
All Other	1,950	1,365	0
Transfer In General	0	0	0
Fund Balance	0	0	0
TOTAL REVENUES	\$4,224,776	\$1,703,673	\$969,960
<i>900-Jail Authority Fund</i>			
<i>Anticipated Expenditures</i>			
Description	FY13 Budget	Forecast FY13	FY14 Budget
Corrections	\$4,224,776	\$2,191,262	\$979,779
TOTAL EXPENDITURES	\$4,224,776	\$2,191,262	\$979,779
Depreciation		\$264,000	\$264,000
Transfer to Union City Correction Fund 555		\$1,696,094	
Amorization of financing costs GASB 65		\$1,860,011	
Net Income Jail Authority		(\$4,307,694)	

Budget Summary

Budget proposes property tax increase.

Limited Personnel Changes.

Budget continues emphasis of Community Appearance:

Leveraging the community service program with existing public

services staffing to combat litter and graffiti;

Code Enforcement Clean & Lien program & citywide Clean-ups;

Enhancing the Street Sweeping program.

Budget continues to leverage the efficiencies of the public-private partnership model with outsourcing human resources, sanitation, and Community Dev. services.