

City of Union City, GA

FY 2015 Budget Presentation

Vital Signs



Property Tax and Budget Calendar

- July Departmental Budget Review
- Aug 5th Budget Book Available to Public and Council
- Aug 12th City Council Budget Presentation (5:30p.m.)
- Aug 12th Budget Public Hearing (6:30p.m.)
- Aug 19th Public Meeting, Adoption of Millage Rate and Budget (7:00p.m.)



FY 2015

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



FY 2015

PROPERTY TAXES

The past six years have resulted in a decrease in property values:

2008 net tax digest

722,672,920

2014 anticipated net tax digest

500,148,863



COMPUTATION OF MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES FOR YEAR 2014

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	2013 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2014 DIGEST
REAL	433,339,950	-2,969,690	1,332,860	431,703,120
PERSONAL	325,878,745		20,703,514	346,582,259
MOTOR VEHICLES	27,653,800		-5,671,640	21,982,160
MOBILE HOMES	451,459		-41,330	410,129
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	787,323,954	-2,969,690	16,323,404	800,677,668
EXEMPTIONS	290,843,507	0	17,973,193	308,816,700
NET DIGEST	496,480,447	-2,969,690	-1,649,789	491,860,968
FLPA Reimbursement Value				
Adjusted NET DIGEST	496,480,447	-2,969,690	-1,649,789	491,860,968
	(PYD)	(RVA)	(NAG)	(CYD)
2013 MILLAGE RATE >>>	0.015598	2014 PROPOSED MILLAGE RATE >>>		0.015692

THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2013 Net Digest	PYD	496,480,447	
Net Value Added-Reassessment of Existing Real Property	RVA	-2,969,690	
Other Net Changes to Taxable Digest	NAG	-1,649,789	
2014 Net Digest	CYD	491,860,968	(PYD+RVA+NAG)
2013 Millage Rate	PYM	0.015598	
Millage Equivalent of Reassessed Value Added	ME	-0.000094	(RVA/CYD) * PYM
Rollback Millage Rate for 2010	RR	0.015692	PYM - ME

COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2014 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	0.015692
	2014 Millage Rate	0.015692
	Percentage Increase	0.00%

FY 2015

Where do my tax dollars go?

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
	Obtain Appraised Value (Fair Market Value)	Calculate 40% (Assessed Value)	Deduct applicable Homestead Exemption	Calculate remaining applicable millage rate	Apply applicable Millage rates	Calculate taxes owed prior to state homestead credit	Deduct state homestead credit	Calculate taxes owed
Fulton County General	150000	60000	30000	30000	11.7810	706.86	353.43	353.43
Fulton County Bond	150000	60000	0	60000	0.2700	16.20	0	16.2
Fulton County School General	150000	60000	2000	58000	18.5020	1110.12	37.004	1073.116
Fulton County School Bond	150000	60000	0	60000	0.0000	0.00	0	0
State of Georgia	150000	60000	2000	58000	0.1500	9.00	0.3	8.7
Union City Bond	150000	60000	0	60000	2.5700	154.20	0	154.2
Union City General	150000	60000	0	60000	13.1220	787.32	0	787.32
						\$		
					\$ 46.40	\$ 2,783.70	390.73	\$ 2,392.97

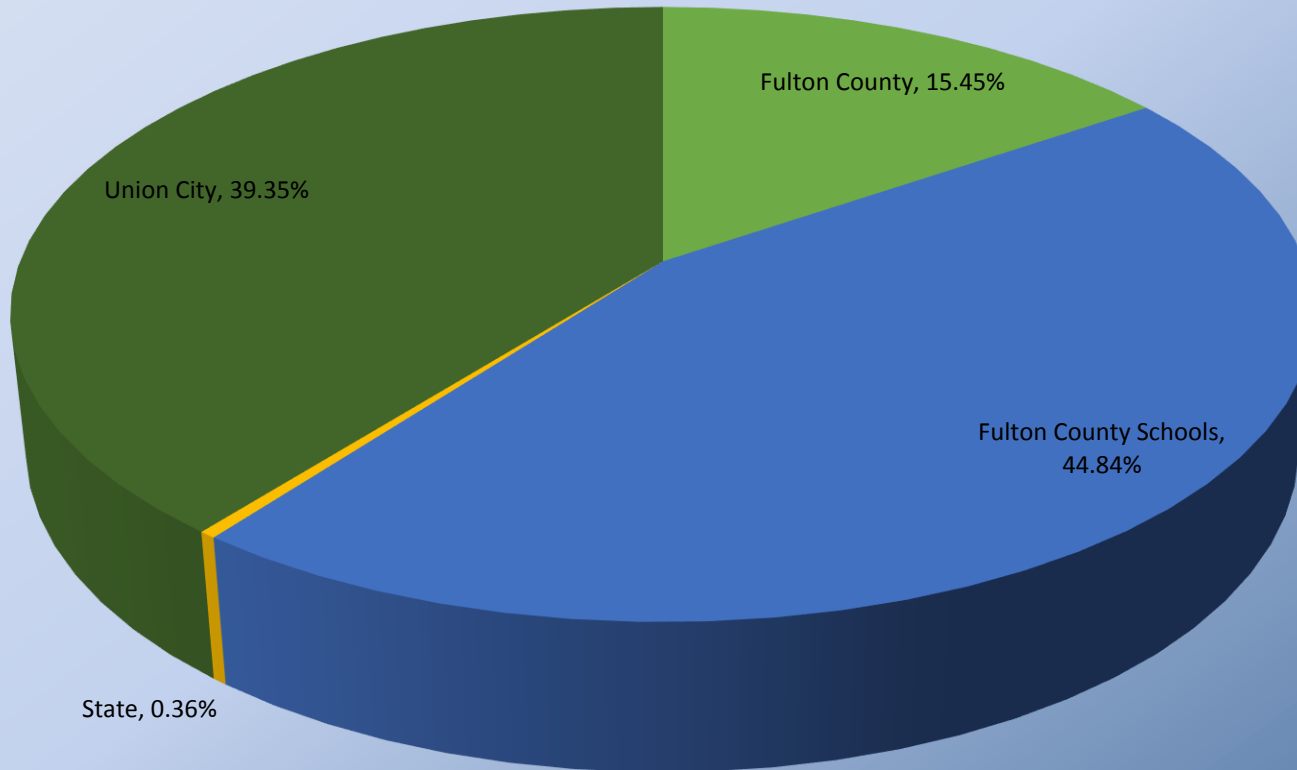
Total

Jursidiction	Percent
Fulton County	15.45%
Fulton County Schools	44.84%
State	0.36%
Union City	39.35%
	100.00%

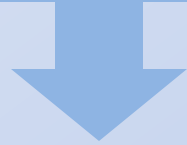


FY 2015

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% 0.40

Taxable Value **28,000**

Taxable Value 28,000

X Millage Rate 0.015692

City Property Taxes **\$ 439.38**



FY 2015 Budget Highlights

EMPLOYMENT AND POSITION CONTROL

General Fund

Total FTE Count: 170 Total; 159 Full-Time, 11 PT
(COPS Grant ends August 31, 2014)

Additions:
2- Fire Fighter/EMTs due to staffing requirements
1- Parks and Rec (conversion of existing Part Time to Full Time)



FY 2015 Budget Highlights

EMPLOYMENT AND POSITION CONTROL

E911

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

No proposed Changes



FY 2015 Budget Highlights

EMPLOYMENT AND POSITION CONTROL

Water & Sewer Fund

Total FTE Count: 13 Total; 13 Full Time, 0 Part Time

Elimination:
1- Utility Billing Manager
1- Assistant Public Services Director



FY 2015 Budget Highlights

EMPLOYMENT AND POSITION CONTROL

Corrections Fund

Total FTE Count: 1 Total; 1 Full Time, 0 Part Time

No proposed Changes



FY 2015 Budget Highlights

Employee Benefits

BCBS Increase

	Prior Year	Current Year
Total Annual ER Contribution	\$ 1,473,599.00	\$ 1,558,031.00
ER % Variance to Current		5.7%
ER \$ Variance to Current		\$ 84,432.00

Define Benefit Contributions

FY 2014

Recommended Amount	State Required Amount	FY 2013 Budgeted Amount
\$ 1,442,991.00	\$ 945,121.00	\$ 1,027,692.00

Proposed FY 2015

Recommended Amount	State Required Amount	Proposed Budget Amount FY 2015
\$ 1,241,986.00	\$ 792,646.00	\$ 850,000.00

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



FY 2015 Budget Highlights

Employee Benefits

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



FY 2015 Budget Highlights

Additional Items

- E911 Upgrade
- Phased Approach to Replacing XP Computers (No Longer Supported by Microsoft in 2014)
- Salary Adjustment Patrol Officers and Master Patrol Officers
- Renewed Lease Agreement with Fulton County (Jail Operations)
- Continue Internship Program
- Public Arts Funding
- Code Enforcement Clean & Lien
- Change Millage Rate to Rollup Rate (15.598 to 15.692) to recapture the declining digest. State Law does not consider this a property tax increase.

FY 2015 Budget Framework



FY 2015 Framework

**Balance Budget Based on Prior Year
Revenue Trends**

Limit Discretionary Spending

Reduction through Attrition

Increase Fund Balance



Proposed Budgets



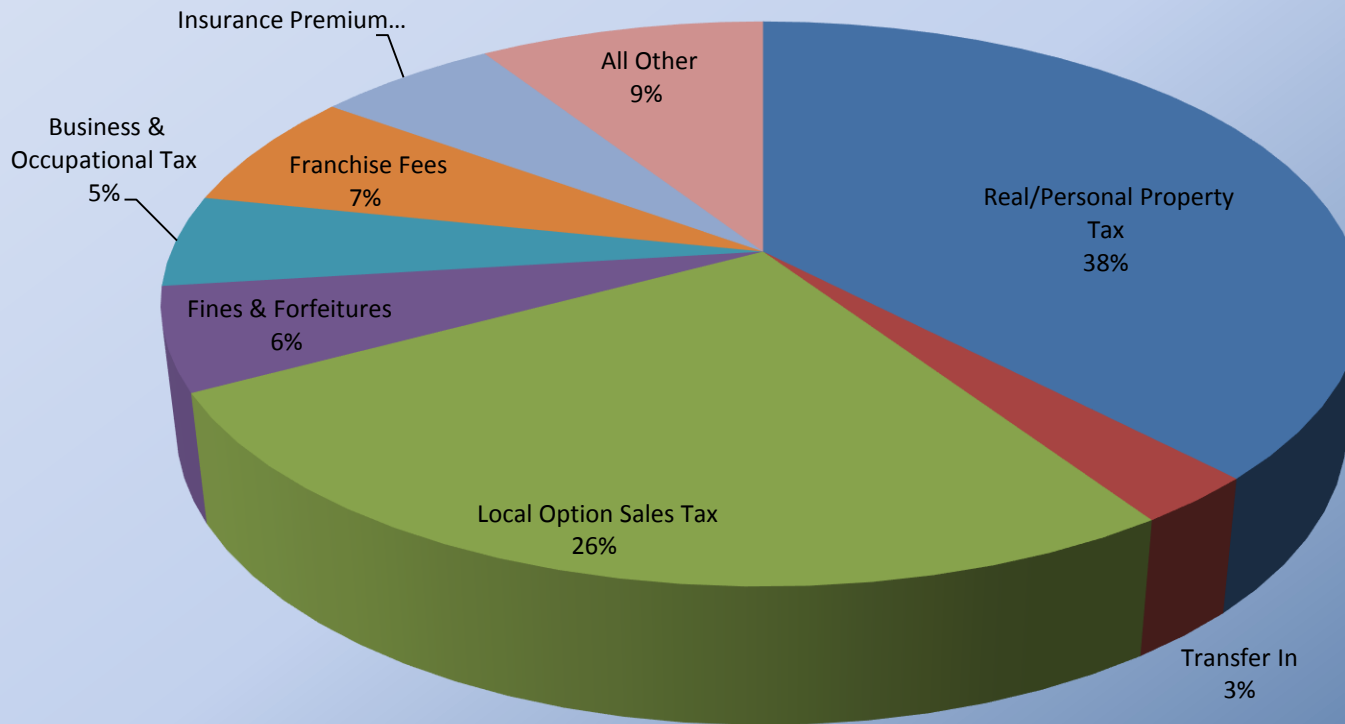
Fund 100 General Fund

<i>100-General Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent
Real/Personal Property Tax	\$7,153,634	\$7,178,634	\$6,667,146	\$6,500,000	(\$678,634)	-9.5%
Water & Sewer Transfer	435,000	435,000	435,000	0	(435,000)	-100.0%
Sanitation Fund Transfer	167,337	167,337	167,337	117,300	(50,037)	-29.9%
Stormwater Fund Transfer	132,290	132,290	132,290	132,290	0	0.0%
Hotel/Motel Fund Transfer	72,000	72,000	72,000	90,000	18,000	25.0%
Motor Vehicle Fund Transfer	140,000	140,000	140,000	145,000	5,000	3.6%
Local Option Sales Tax	3,200,000	3,200,000	4,302,449	4,560,000	1,360,000	42.5%
Fines & Forfeitures	1,412,000	1,412,000	814,631	1,010,000	(402,000)	-28.5%
Business & Occupational Tax	950,000	950,000	906,537	900,000	(50,000)	-5.3%
Franchise Fees	1,155,000	1,155,000	1,169,279	1,160,500	5,500	0.5%
Insurance Premium Tax	969,000	969,000	1,003,618	1,000,000	31,000	3.2%
All Other	1,610,750	1,585,750	1,626,097	1,574,200	(11,550)	-0.7%
Fund Balance	0	0	0	0	0	0.0%
TOTAL REVENUES	\$17,397,011	\$17,397,011	\$17,436,383	\$17,189,290	(\$207,721)	-1.2%



Fund 100 General Fund

Major Revenue Categories



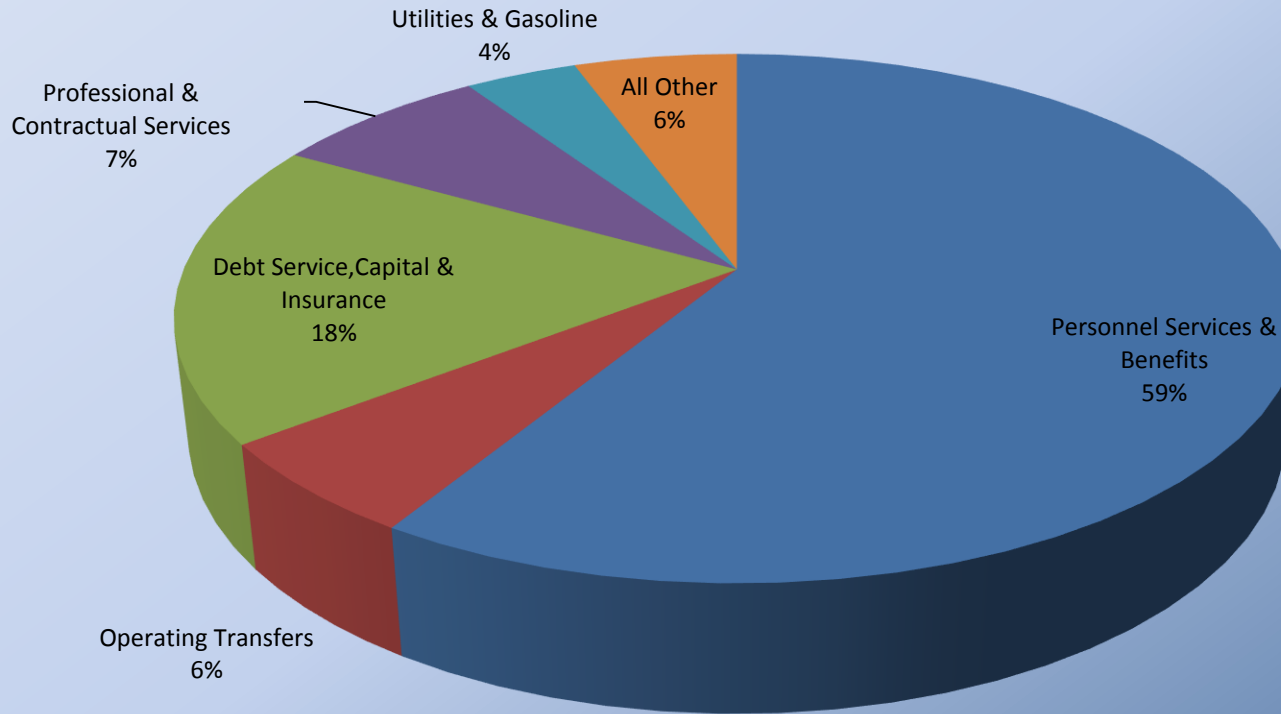
Fund 100 General Fund

<i>100-General Fund</i>							
<i>Anticipated Expenditures</i>							
Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent	
City Council	\$148,359	\$148,359	133,677	150,092	\$1,733	1.17%	
City Manager	196,467	196,467	202,325	276,768	80,301	40.87%	
General Operations	3,131,232	3,788,279	1,437,421	909,558	(2,878,721)	-75.99%	
Finance	503,064	503,064	513,648	596,287	93,223	18.53%	
Legal Services	130,000	130,000	194,209	200,000	70,000	53.85%	
Human Resources	187,484	187,484	171,837	178,522	(8,962)	-4.78%	
Facilities and Buildings	38,400	38,400	37,984	38,900	500	1.30%	
City Clerk	229,803	229,803	213,380	196,280	(33,523)	-14.59%	
Municipal Court	353,634	353,634	360,676	353,329	(305)	-0.09%	
Police	4,525,780	4,525,780	4,519,906	4,589,342	63,562	1.40%	
Fire Department	3,769,683	3,769,683	3,834,580	3,877,101	107,418	2.85%	
Public Services	1,432,006	1,432,006	1,310,163	1,374,267	(57,739)	-4.03%	
Recreation	379,563	379,563	390,819	409,258	29,695	7.82%	
Community Development	740,237	740,237	560,237	642,301	(97,936)	-13.23%	
Contingency	865,714	865,714	420,000	681,773	(183,941)	-21.25%	
Other Financing Uses	765,585	108,538	2,475,769	2,715,514	2,606,976	2401.90%	
TOTAL EXPENDITURES	\$17,397,011	\$17,397,011	\$16,776,629	\$17,189,290	(\$207,721)	-1.2%	



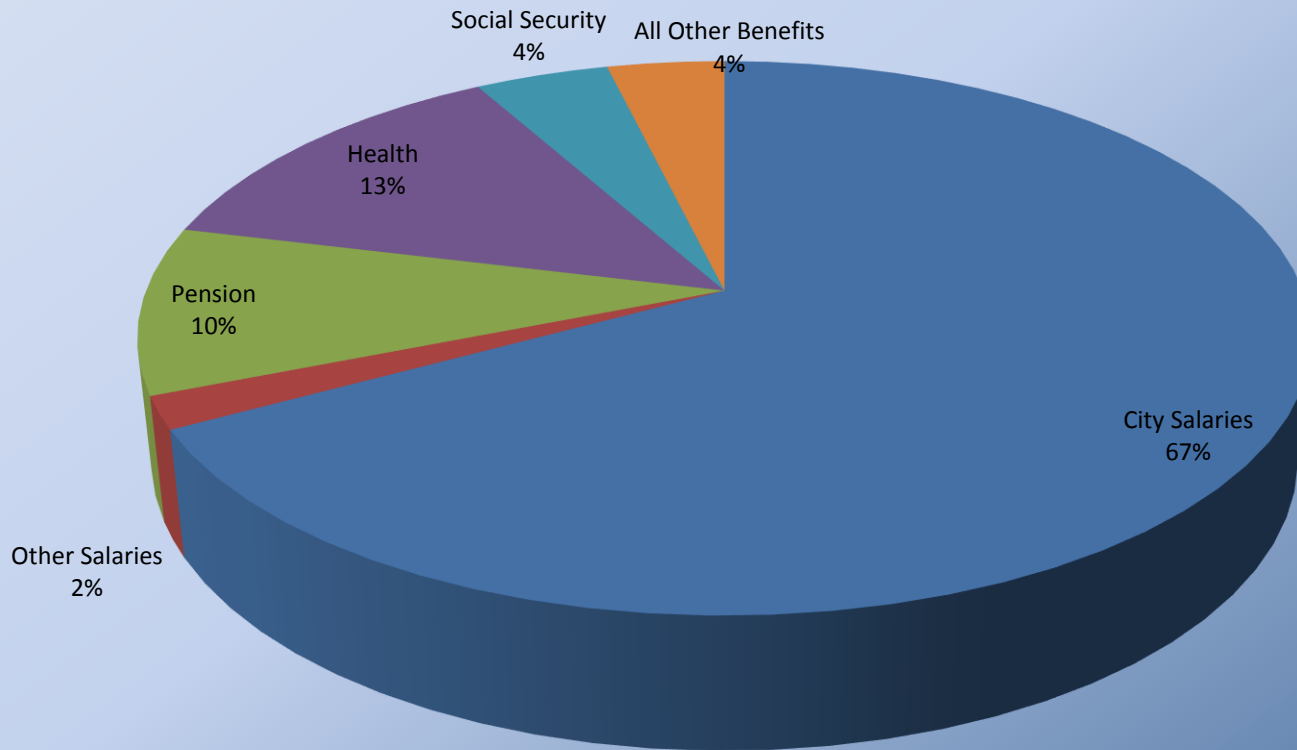
Fund 100 General Fund

Major Expenditure Categories



Fund 100 General Fund

Personnel and Benefits



Fund 210

Restricted

210-Confiscated Assets Fund

Anticipated Revenues

Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent
Interest Income	\$0	\$0	\$0	\$0	\$0	
Seized Funds	\$0	\$0	\$0	\$0	\$0	
Budgeted Fund Balance	\$17,300	\$17,300	\$14,515	\$17,500	\$200	1.2%
TOTAL REVENUES	\$17,300	\$17,300	\$14,515	\$17,500	\$200	1.2%

210-Confiscated Assets Fund

Anticipated Expenditures

Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent
Police	\$17,300	\$17,300	\$14,515	\$17,500	\$200	1.2%
TOTAL EXPENDITURES	\$17,300	\$17,300	\$14,515	\$17,500	\$200	1.2%

210-Confiscated Assets Fund

Estimated Ending Fund Bal	\$29,424		Percent Fund Balance Used to Balance	59.5%
			Projected Ending Fund Balance	168.1%



Fund 215

E911 Fund

<i>215 Emergency 911 Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent
E-911 Surcharge Cell Phones	\$130,000	\$130,000	\$180,651	\$150,000	\$20,000	15.4%
E-911 Surcharge Land Line	100,000	100,000	104,644	106,000	6,000	6.0%
Wireless Cell Tower	14,500	14,500	13,946	13,000	(1,500)	-10.3%
General Fund Transfer In	339,392	339,392	317,487	361,926	22,534	6.6%
Budgeted Fund Balance	0	0	0	0	0	
TOTAL REVENUES	\$583,892	\$583,892	\$616,728	\$630,926	\$47,034	8.1%

<i>215 Emergency 911 Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent
Police	\$583,892	\$583,892	\$616,728	\$630,926	\$47,034	8.1%
TOTAL EXPENDITURES	\$583,892	\$583,892	\$616,728	\$630,926	\$47,034	8.1%

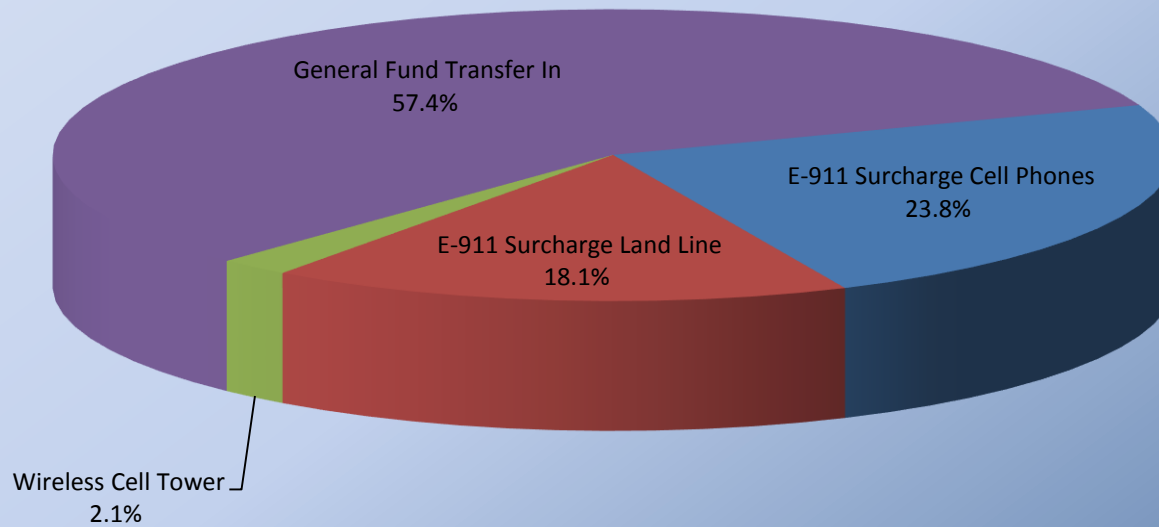
215 Emergency 911 Fund

Fund Balance

Estimated Ending Fund Bal	\$14,404					
			Percent Fund Balance Used to Balance			0.0%
			Projected Ending Fund Balance			2.3%

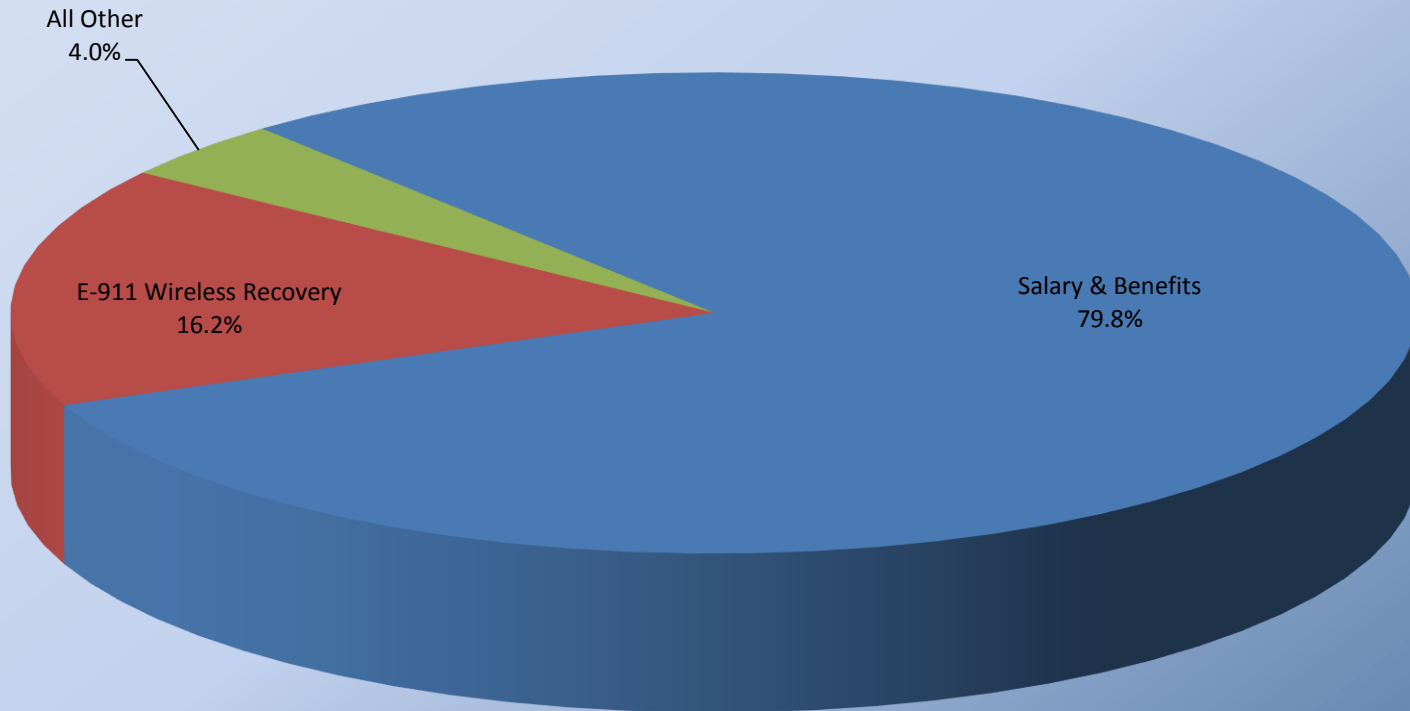
Fund 215

Revenue



Fund 215

Expenditures



Fund 230

State Grant Fund

<i>230-State Grants Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent
GateWay Grant	\$0	\$0	\$0	\$0	\$0	
LMIG Grant	197,522	197,522	146,844	0	(\$197,522)	-100.0%
Transfer In	100,220	100,220	0	71,223	(\$28,997)	-28.9%
Budgeted Fund Balance	0	0	0	227,638	\$227,638	
TOTAL REVENUES	\$297,742	\$297,742	\$146,844	\$298,861	\$1,119	0.4%

<i>230-State Grants Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent
General Operating	\$297,742	\$297,742	\$42,286	\$298,861	\$1,119	0.4%
TOTAL EXPENDITURES	\$297,742	\$297,742	\$42,286	\$298,861	\$1,119	0.4%

230-State Grants Fund

Fund Balance Analysis

Estimated Ending Fund Bal	\$11,630					
				Percent Fund Balance Used to Balance		95.1%
				Projected Ending Fund Balance		3.9%

Fund 240

Federal Grant Fund

240-Federal Grants Fund						
Anticipated Revenues						
Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent
Fire Grant	\$0	\$0	\$0	\$0	\$0	0.0%
Police - Highway Safety Grant	10,000	10,000	16,000	10,000	0	0.0%
BJA Bulletproof Vest Grant	7,200	7,200	0	12,000	4,800	66.7%
JAG Grant	21,000	21,000	0	22,000	1,000	4.8%
JAG Grant - Mobile Video	0	0	0	0	0	0.0%
AFG Grant	49,989	49,989	0	27,500	(22,489)	-45.0%
COPS Grant	165,621	165,621	165,621	0	(165,621)	-100.0%
ARC - LCI Grant	0	0	80,000	0	0	0.0%
HEAT Grant	0	0	0	241,000	241,000	0.0%
Fire Prevention Grant	0	0	0	19,000	19,000	0.0%
Transfer In General	9,831	9,831	47,631	2,500	(7,331)	-74.6%
Transfer In Seized	0	0	0	6,000	6,000	0.0%
Interest Income	0	0	758	0	0	0.0%
Budgeted Fund Balance	0	0	0	0	0	0.0%
TOTAL REVENUES	\$263,641	\$263,641	\$310,010	\$340,000	\$76,359	29.0%
240-Federal Grants Fund						
Anticipated Expenditures						
Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent
General Operating	\$263,641	\$263,641	\$214,366	\$340,000	\$76,359	29.0%
TOTAL EXPENDITURES	\$263,641	\$263,641	\$214,366	\$340,000	\$76,359	29.0%
240-Federal Grants Fund						
Fund Balance Analysis						
Estimated Ending Fund Bal	\$94,281					
Percent Fund Balance Used to Balance						0.0%
Projected Ending Fund Balance						27.7%



Fund 254

Multiple Grants Fund

<i>254-Multiple Grants Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent
Fire Misc Donations	\$10,000	\$10,000	\$0	\$10,000	\$0	0.0%
Police Misc Donations	10,000	10,000	0	10,000	\$0	0.0%
Recreation Misc Donations	5,000	5,000	625	5,000	\$0	0.0%
KaBoom Grant	0	0	0	0	\$0	
GIRMA Safety Grant	6,000	6,000	0	6,000	\$0	0.0%
GIRMA Workers Comp Grant	6,000	6,000	0	6,000	\$0	0.0%
Georgia Power Rebate Grant	0	0	1,000	0	\$0	
Transfer In General	15,879	15,879	0	50,000	\$34,121	214.9%
Budgeted Fund Balance	0	0	0	0	\$0	
TOTAL REVENUES	\$52,879	\$52,879	\$1,625	\$87,000	\$34,121	64.5%
<i>254-Multiple Grants Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent
General Operating	\$44,474	\$44,474	\$1,530	\$58,353	\$13,879	31.2%
TOTAL EXPENDITURES	\$44,474	\$44,474	\$1,530	\$58,353	\$13,879	31.2%
<i>254-Multiple Grants Fund</i>						
<i>Fund Balance Analysis</i>						
Estimated Ending Fund Bal	\$0					
				Percent Fund Balance Used to Balance		0.0%
				Projected Ending Fund Balance		0.0%

Fund 255

Motor Vehicle

<i>255-Motor Vehicle Rental Tax Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent
Motor Vehicle Taxes	\$140,000	\$140,000	\$135,000	\$145,000	\$5,000	3.6%
Budgeted Fund Balance	0	0	30,000	0	0	
TOTAL REVENUES	\$140,000	\$140,000	\$165,000	\$145,000	\$5,000	3.6%
<i>255-Motor Vehicle Rental Tax Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent
255-Motor Vehicle Rental Tax	\$140,000	\$140,000	\$165,000	\$145,000	\$5,000	3.6%
TOTAL EXPENDITURES	\$140,000	\$140,000	\$165,000	\$145,000	\$5,000	3.6%
<i>255-Motor Vehicle Rental Tax Fund</i>						
<i>Fund Balance Analysis</i>						
Estimated Ending Fund Bal	\$13,125					
	Percent Fund Balance Used to Balance					0.0%
	Projected Ending Fund Balance					9.1%



Fund 275

Hotel / Motel Forecast

275-HOTEL MOTEL TAX FUND

Anticipated Revenues

Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent
Hotel Motel Taxes	\$170,000	\$170,000	\$226,747	\$225,000	\$55,000	32.4%
Sponsorship Donations	0	0	0	0	0	
Budgeted Fund Balance	66,729	66,729	0	0	(66,729)	-100.0%
TOTAL REVENUES	\$236,729	\$236,729	\$226,747	\$225,000	(\$11,729)	-5.0%

275-HOTEL MOTEL TAX FUND

Anticipated Expenditures

Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent
Hotel Motel Expenditures	\$236,729	\$236,729	\$226,747	\$225,000	(\$11,729)	-5.0%
TOTAL EXPENDITURES	\$236,729	\$236,729	\$226,747	\$225,000	(\$11,729)	-5.0%

275-HOTEL MOTEL TAX FUND

Fund Balance Analysis

Estimated Ending Fund Bal	\$49,067					
				Percent Fund Balance Used to Balance		0.0%
				Projected Ending Fund Balance		21.8%

Fund 291

Tax Allocation District

291-TAD Fund

Anticipated Revenues

Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent
TAD Revenue	0	0	0	0	0	
Interest Income	0	0	0	0	0	
Budgeted Fund Balance	108,671	108,671	0	55,820	(52,851)	-48.6%
TOTAL REVENUES	\$108,671	\$108,671	\$0	\$55,820	(\$52,851)	-48.6%

291-TAD Fund

Anticipated Expenditures

Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent
291-TAD Fund	\$108,671	\$108,671	\$0	\$55,820	(\$52,851)	-48.6%
TOTAL EXPENDITURES	\$108,671	\$108,671	\$0	\$55,820	(\$52,851)	-48.6%

291-TAD Fund

Fund Balance Analysis

Estimated Ending Fund Bal	\$55,820					
				Percent Fund Balance Used to Balance		100.0%
				Projected Ending Fund Balance		100.0%



Fund 310

2006 GO Bond Fund

<i>310-2006 G.O. Bond Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent
Interest Earned	\$0	\$0	\$0	\$150	\$150	0.0%
Transfer In GF	\$0	\$0	\$0	\$0	\$0	
Fund Balance	33,671	33,671	0	201,415	167,744	498.2%
TOTAL REVENUES	\$33,671	\$33,671	\$0	\$201,565	\$167,894	498.6%

<i>310-2006 G.O. Bond Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent
2006 GO Bond	\$33,671	\$33,671	\$0	\$201,565	\$167,894	498.6%
TOTAL EXPENDITURES	\$33,671	\$33,671	\$0	\$201,565	\$167,894	498.6%

310-2006 G.O. Bond Fund

Fund Balance Analysis

Estimated Ending Fund Bal	\$58,711					
				Percent Fund Balance Used to Balance		77.4%
				Projected Ending Fund Balance		29.1%

Fund 343

Capital TE Grant Fund

<i>343-Capital TE Grant Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent
Federal Grant	\$944,932	\$944,932	\$25,153	\$311,426	(\$633,507)	-67.0%
Transfer In General	317,655	317,655	50,114	307,465	(10,190)	-3.2%
Fund Balance	0	0	0	0	0	
TOTAL REVENUES	\$1,262,587	\$1,262,587	\$75,267	\$618,891	(\$643,696)	-51.0%

¹Ronald Bridges Park Trail completed - reimbursement reflected.

<i>343-Capital TE Grant Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent
Public Services	\$1,262,587	\$1,262,587	\$75,267	\$618,891	(\$643,696)	-51.0%
TOTAL EXPENDITURES	\$1,262,587	\$1,262,587	\$75,267	\$618,891	(\$643,696)	-51.0%

343-Capital TE Grant Fund

Fund Balance Analysis

Estimated Ending Fund Bal	(\$37,592)					
				Percent Fund Balance Used to Balance		0.0%
				Projected Ending Fund Balance		-6.1%

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 2015

CST FY 2016

- 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 – C&S Construction

Finance Finalizing Contract

CST FY 2015



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 – Keck and Wood Engineering

Let schedule, Jan 2017

CST FY 2017

- 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 2015

CST FY2016



Fund 345

CDBG Fund

345-CDBG Capital Grant Fund						
<i>Anticipated Revenues</i>						
Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent
2013 CDBG Grant	57,255	57,255	57,255		(57,255)	-100.0%
2014 CDBG Grant				55,000	55,000	
Transfer In General	8,318	8,318	8,318	10,000	1,682	20.2%
Interest Income	0	0	0	0	0	
Budgeted Fund Balance	0	0	0	0	0	
TOTAL REVENUES	\$65,573	\$65,573	\$65,573	\$65,000	(\$573)	-0.9%

345-CDBG Capital Grant Fund						
<i>Anticipated Expenditures</i>						
Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent
Public Services	\$65,573	\$65,573	\$65,573	\$65,000	(\$573)	-0.9%
TOTAL EXPENDITURES	\$65,573	\$65,573	\$65,573	\$65,000	(\$573)	-0.9%

345-CDBG Capital Grant Fund

Fund Balance Analysis

Estimated Ending Fund Bal	\$336					
				Percent Fund Balance Used to Balance		0.0%
				Projected Ending Fund Balance		0.5%

Fund 350

Capital Projects Fund

<i>350-Capital Projects Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent
Interest Earned	\$0	\$0	\$0	\$0	\$0	
MARTA Offset Allocation	314,353	314,353	292,490	0	(314,353)	-100.0%
Transfer In General	0	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%
Budgeted Fund Balance	362,646	362,646	0	243,500	(119,146)	-32.9%
TOTAL REVENUES	\$676,999	\$676,999	\$292,490	\$243,500	(\$433,499)	-64.0%

<i>350-Capital Projects Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent
Capital Projects	\$1,777,848	\$676,999	\$605,028	\$243,500	(\$433,499)	-64.0%
TOTAL EXPENDITURES	\$1,777,848	\$676,999	\$605,028	\$243,500	(\$433,499)	-64.0%

<i>350-Capital Projects Fund</i>						
<i>Fund Balance Analysis</i>						
Estimated Ending Fund Bal	\$331,973					
				Percent Fund Balance Used to Balance		42.3%
				Projected Ending Fund Balance		136.3%



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** –*in the process of refinancing*
- **Fund 419- 2010 GO (General Obligation) Debt Service Fund**
- **Fund 420- 2010 COPS (Certificate of Participation) Debt Service Fund**



Fund 505

Water & Sewer Fund

Anticipated Revenues						
Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent
Service Charges	\$115,000	\$115,000	\$92,677	\$93,000	(22,000)	-19.1%
Penalty On Late Pay	155,000	155,000	135,000	135,000	(20,000)	-12.9%
Water Sales	3,700,000	3,700,000	3,625,286	3,600,000	(100,000)	-2.7%
Water Tap Fees	0	0	400	500	500	
Water Meter Sales	0	0	0	0	0	
Sewer Sales	2,700,000	2,700,000	2,622,054	2,600,000	(100,000)	-3.7%
Sewer Tap Fees	0	0	700	800	800	
Interest Income	5,000	5,000	17,000	10,000	5,000	100.0%
Other Revenue	4,000	4,000	4,297	5,000	1,000	25.0%
Sewer Connection Permits	\$0	\$0	0	0	0	
Transfer In from General Fund	0	0	0	190,000	190,000	
Fund Balance	17,383	17,383	479,010	14,253	(3,130)	-18.0%
TOTAL REVENUES	\$6,696,383	\$6,696,383	\$6,976,425	\$6,648,553	(\$47,830)	-0.7%

Anticipated Expenditures						
Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent
Public Service & Finance	\$6,696,383	\$6,696,383	\$6,473,944	\$6,648,553	(\$47,830)	-0.7%
TOTAL EXPENDITURES	\$6,696,383	\$6,696,383	\$6,473,944	\$6,648,553	(\$47,830)	-0.7%

Fund Balance Analysis	
Estimated Ending Cash Bal	\$590,323

Percent Fund Balance Used to Balance	0.7%
--------------------------------------	------

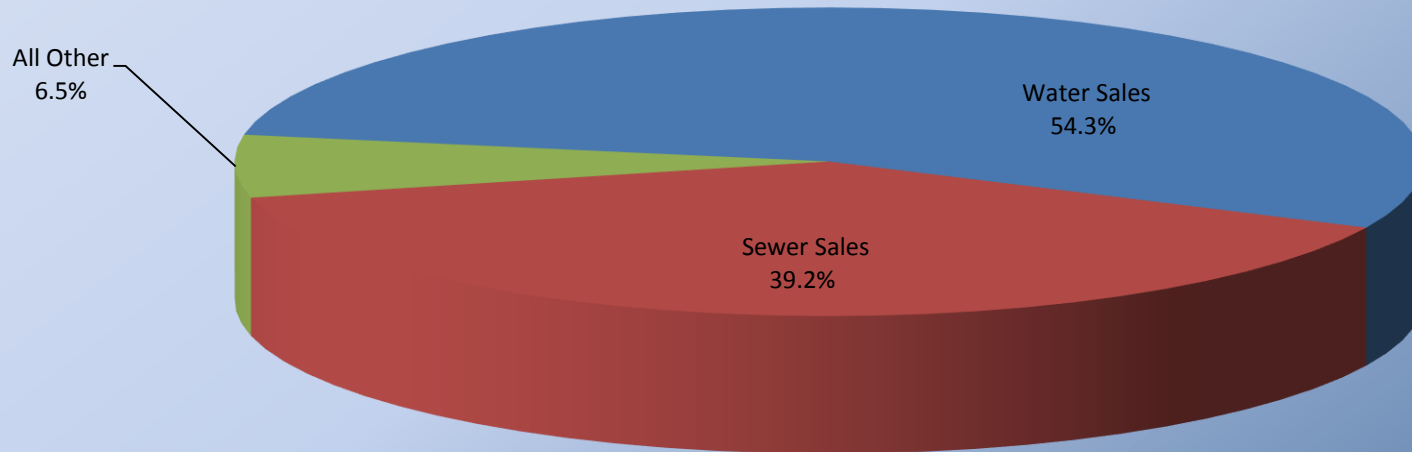
Projected Ending Fund Balance	8.9%
-------------------------------	------



Fund 505

Water & Sewer Fund

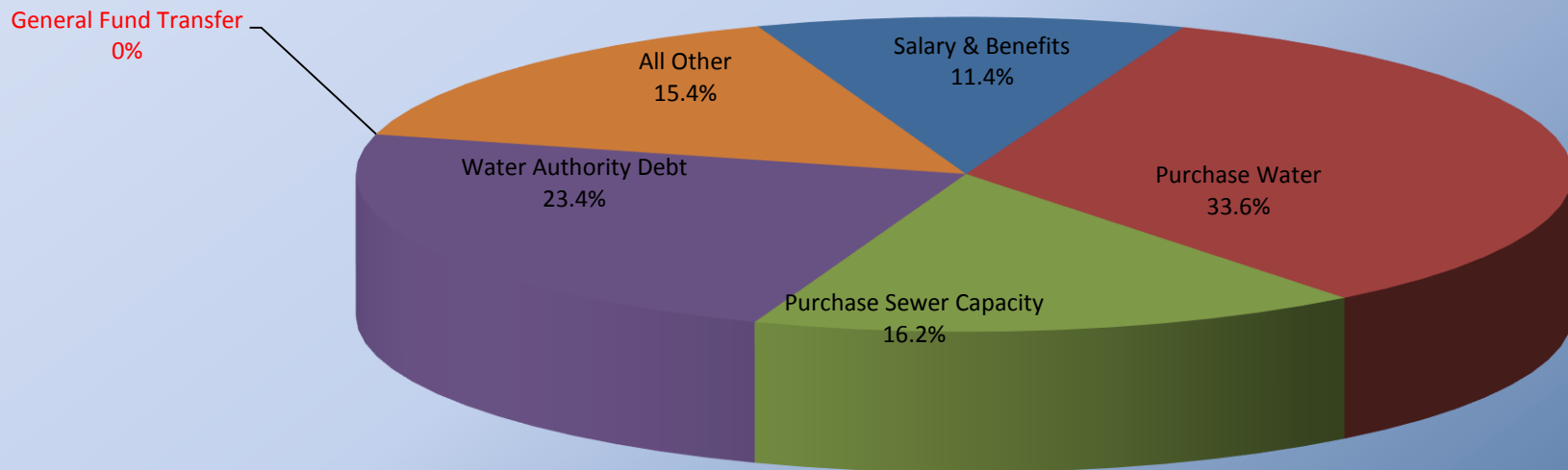
Revenue



Fund 505

Water & Sewer Fund

Expenditures



Fund 506

Water & Sewer Capital Fund

<i>506-Water & Sewer Capital Projects Fund</i>						
Anticipated Revenues						
Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent
Interest Earned	\$750	\$750	\$138	\$135	(\$615)	-82.0%
MARTA Offset Allocation	0	0	0	0	\$0	
Transfer In General	0	0	0	0	\$0	
Land Proceeds	0	0	0	0	\$0	
Bond Proceeds	0		0	0	\$0	
Budgeted Fund Balance	2,039,250	2,039,250	1,290,059	495,865	(\$1,543,385)	-75.7%
TOTAL REVENUES	\$2,040,000	\$2,040,000	\$1,290,197	\$496,000	(\$1,544,000)	-75.7%
<i>506-Water & Sewer Capital Projects Fund</i>						
Anticipated Expenditures						
Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent
Capital Projects	\$2,040,000	\$2,040,000	\$1,290,197	\$496,000	(\$1,544,000)	-75.7%
TOTAL EXPENDITURES	\$2,040,000	\$2,040,000	\$1,290,197	\$496,000	(\$1,544,000)	-75.7%
<i>506-Water & Sewer Capital Projects Fund</i>						
<i>Fund Balance Analysis</i>						
Estimated Ending Cash Bal	\$ 718,249.62					
Percent Fund Balance Used to Balance						94.5%
Projected Ending Cash Balance						69.1%

Fund 540 Sanitation Fund

<i>540-Sanitation Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent
Sanitation Fee	\$676,000	\$676,000	\$674,993	\$675,000	(\$1,000)	-0.1%
Franchise Fee ¹	130,800	\$130,800	122,017	123,300	(\$7,500)	-5.7%
Penalty Late Payment	18,037	\$18,037	18,689	18,000	(\$37)	-0.2%
All Other	1,000	\$1,000	2,948	3,000	2,000	
Budgeted Fund Balance	\$40,000	\$40,000		\$0	(\$40,000)	-100.0%
TOTAL REVENUES	\$865,837	\$865,837	\$818,647	\$819,300	(\$46,537)	-5.4%
<i>540-Sanitation Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent
Sanitation ¹	\$865,837	\$865,837	\$866,974	\$819,300	(\$46,537)	-5.4%
TOTAL EXPENDITURES	\$865,837	\$865,837	\$866,974	\$819,300	(\$46,537)	-5.4%
¹ Includes \$100,000 stormwater utility funding and \$70,000 Street Sweeping.						
<i>540-Sanitation Fund</i>						
<i>Fund Balance Analysis</i>						
Estimated Ending Fund Bal	\$55,964					
					Percent Fund Balance Used to Balance	0.0%
					Projected Ending Fund Balance	6.8%



Fund 555

Corrections Fund

<i>555-Correctional Bureau Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent
Jail Management Contract	\$0	\$0	\$0	\$0	\$0	0.0%
Transport of Inmate	\$0	\$0	\$0	\$0	\$0	0.0%
Inmate Medical	\$0	\$0	\$0	\$0	\$0	0.0%
Fingerprint Fees	\$0	\$0	\$0	\$0	\$0	0.0%
Rent Revenue-FulCo Jail	\$188,000	\$188,000	\$560,562	\$560,556	\$372,556	198.2%
Interest	\$0	\$0	\$0	\$0	\$0	0.0%
Transfer In Jail Authority	\$0	\$0	\$0	\$0	\$0	0.0%
Fund Balance	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL REVENUES	\$188,000	\$188,000	\$560,562	\$560,556	\$372,556	0.0%

<i>555-Correctional Bureau Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent
Corrections	\$188,000	\$188,000	\$330,966	\$560,556	\$372,556	198.2%
TOTAL EXPENDITURES	\$188,000	\$188,000	\$330,966	\$560,556	\$372,556	0.0%

555-Correctional Bureau Fund

Fund Balance Analysis

Estimated Ending Fund Bal	\$210,227					
				Percent Fund Balance Used to Balance		0.0%
				Projected Ending Fund Balance		37.5%

Fund 900

Jail Authority Fund

<i>900-Jail Authority Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent
Jail Agreement	0	0	0	780,444	780,444	
Transfer In from Corrections				2,973		
Budgeted Fund Balance	0	0	0	0	0	
TOTAL REVENUES	\$0	\$0	\$0	\$783,417	\$780,444	

<i>900-Jail Authority Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent
Debt Service	\$0	\$0	\$0	\$783,417	\$783,417	
TOTAL EXPENDITURES	\$0	\$0	\$0	\$783,417	\$783,417	

²Includes one-time renovation expenses of \$ 50,000.

<i>900-Jail Authority Fund</i>						
<i>Fund Balance Analysis</i>						
					Percent Fund Balance Used to Balance	0.0%
Estimated Ending Fund Bal	\$0				Projected Ending Fund Balance	0.0%

Fund 700

Storm Water Fund

<i>700-Stormwater Utility Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent
Industrial	26,521	26,521	69,262	65,000	38,479	145.1%
Commercial	515,236	515,236	595,674	595,000	79,764	15.5%
Residential	192,545	192,545	226,634	221,000	28,455	14.8%
Budgeted Fund Balance	0	0	0	30,000	30,000	
TOTAL REVENUES	\$734,302	\$734,302	\$891,570	\$911,000	\$176,698	24.1%

<i>700-Stormwater Utility Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY14 Budget	Amended	Forecast	FY15 Budget	Variance	Percent
Capital Projects	\$734,301	\$734,301	\$288,525	\$911,000	\$176,699	24.1%
TOTAL EXPENDITURES	\$734,301	\$734,301	\$288,525	\$911,000	\$176,699	24.1%

700-Stormwater Utility Fund

Fund Balance Analysis

Estimated Ending Fund Bal	\$2,123,036					
				Percent Fund Balance Used to Balance		0.0%
				Projected Ending Fund Balance		233.0%

Budget Summary

Budget Calls for no Property Tax Increase.

Budget Calls for 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

