

City of Union City
FY 2016 Budget
Presentation

GROWING

UC



Growing UC

**Nurturing our foundation and
branching out through innovative
service delivery and fiscal
management**



Property Tax and Budget Calendar

- July Departmental Budget Review
- Aug 4th Provide budget books to Council
- Aug 11th 1st Public Millage Rate Hearing (7:30 am)
City Council Budget Presentation (5:30 pm)
2nd Public Millage Rate Hearing &
Budget Public Hearing (7:00 pm)
- Aug 18th Final Millage Rate Hearing (6:30 pm)
Final Adoption of the Millage Rate & Budget
(7:00 pm)



Union City
Economic Outlook

Economic Outlook

Snapshot from Two Years Ago

- Declining Property Values
- Difficulty Balancing City Budget
- South Fulton Municipal Regional Jail
- Furloughs, Hiring Freezes, Potential Lay Offs
- Fund Balance Status

Where We Are Now

- Property Values are Beginning to Increase
- Proposed Salary Increases
- South Fulton Municipal Regional Jail – Extended Agreement with Extra funds towards Purchase
- Balanced City Budget
- Fund Balance Status Improving
 - From \$954,496 to estimated \$5,928,832

FY 2016

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

COMPUTATION OF MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES FOR YEAR 2015

COUNTY **FULTON** TAXING JURISDICTION **44 - UNION CITY**

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	2014 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2015 DIGEST
REAL	428,501,870	19,772,160	35,646,570	483,920,600
PERSONAL	352,605,929		-25,304,999	327,300,930
MOTOR VEHICLES	21,982,160		-7,444,140	14,538,020
MOBILE HOMES	410,129		-2,482	407,647
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	7,998		-7,998	0
GROSS DIGEST	803,508,086	19,772,160	2,886,951	826,167,197
EXEMPTIONS	316,224,970	0	-31,008,576	285,216,394
NET DIGEST	487,283,116	19,772,160	33,895,527	540,950,803
FLPA Reimburement Value				
Adjusted NET DIGEST	487,283,116	19,772,160	33,895,527	540,950,803
	(PYD)	(RVA)	(NAG)	(CYD)
2014 MILLAGE RATE >>>	0.015692	2015 PROPOSED MILLAGE RATE >>>	0.015692	0.015692

THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2014 Net Digest	PYD	487,283,116	
Net Value Added-Reassessment of Existing Real Property	RVA	19,772,160	
Other Net Changes to Taxable Digest	NAG	33,895,527	
2015 Net Digest	CYD	540,950,803	(PYD+RVA+NAG)
2014 Millage Rate	PYM	0.015692	
Millage Equivalent of Reassessed Value Added	ME	0.000574	(RVA/CYD) * PYM
Rollback Millage Rate for 2015	RR	0.015118	PYM - ME

COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

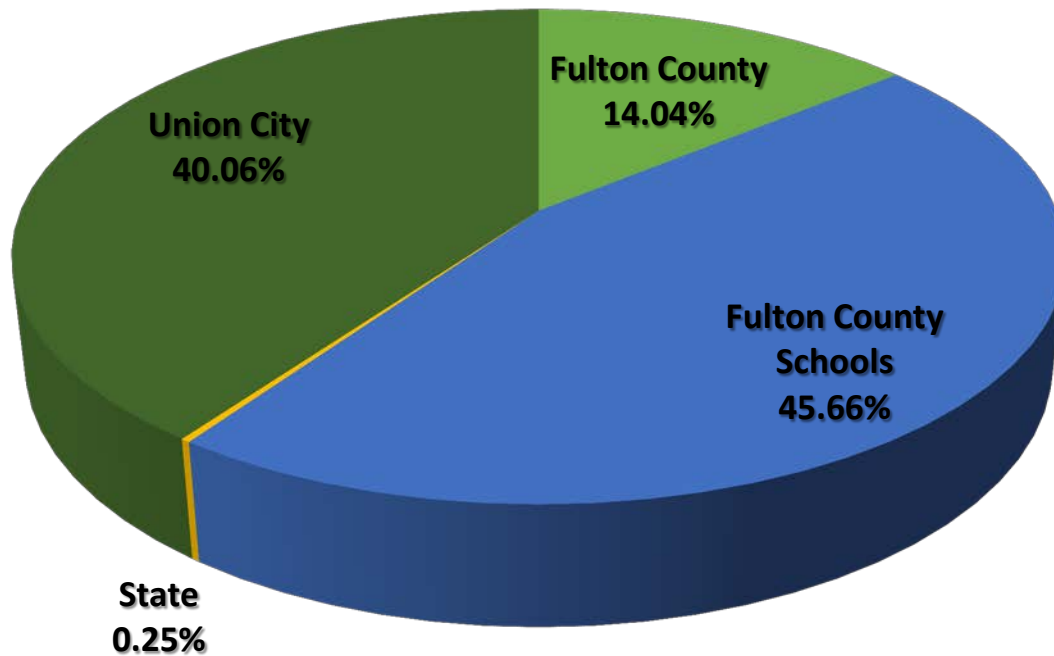
If the 2014 Proposed Millage Rate for this Taxing Jurisdiction exceeds the Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. Section 48-5-32.1(c) (2)	Rollback Millage Rate	0.015118
	2015 Millage Rate	0.015692
	Percentage Increase	3.79%

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	10.5000	630.00	315	315
Fulton County Bond	150000	60000	0	60000	0.2500	15.00	0	15
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	0.1000	6.00	0.2	5.8
Union City Bond	150000	60000	0	60000	2.2800	136.80	0	136.8
Union City General	150000	60000	0	60000	13.4120	804.72	0	804.72
Total					<u>\$45.04</u>	<u>\$2,702.64</u>	<u>\$352.20</u>	<u>\$2,350.44</u>

Jurisdiction	Percent
Fulton County	14.04%
Fulton County Schools	45.66%
State	0.25%
Union City	40.06%
	100.00%

Where do my tax dollars go?



How are Taxes Computed?

Fair Market Value	100,000
x 40%	0.40
Assessed Value	40,000
Assessed Value	40,000
Homestead Exemptio	-30,000
Taxable Value	10,000
Taxable Value	10,000
X Millage Rate	0.015692
City Property Taxes	\$ 156.92



FY 2016 Budget Highlights

EMPLOYMENT AND POSITION CONTROL General Fund

- Total FTE Count: 170
 - 160 Full-Time
 - 10 Part-Time
- Additions:
 - 2-City Manager (Part-Time Customer Service Representatives)
 - 1-Fire (Inspector)
 - 1-Community Development (Permit Tech)
 - 1-Public Services Laborer
- Changes:
 - 1-Operations (Eliminated- IT Technician)
 - 1-Finance (Conversion of part-time to full-time)
 - 1- City Clerk (Conversion of full-time to part-time)
 - 11-Police Department
 - 3-Moved Code Enforcement to Police Department
 - 1- Converted Patrolman to Lieutenant
 - 2- Converted Patrolmen to Sergeants
 - 2- Converted Patrolmen to Detectives
 - 3- Eliminated part-time Lieutenant and two part-time Patrolmen



FY 2016 Budget Highlights

EMPLOYMENT AND POSITION CONTROL

E911

- Total FTE Count: 0
- E911 is now outsourced to Fulton County



FY 2016 Budget Highlights

EMPLOYMENT AND POSITION CONTROL

Water & Sewer Fund

- Total FTE Count: 13
 - 13 Full-time
 - 0 Part-time

No Proposed Changes



FY 2016 Budget Highlights

EMPLOYMENT AND POSITION CONTROL

Corrections Fund

- Total FTE Count: 1 Total
 - 1 Full Time
 - 0 Part Time

No Proposed Changes



FY 2016 Budget Highlights Employee Benefits

United Healthcare Decrease

	Prior Year	Current Year
Total Annual ER Contribution	\$ 1,373,885.00	\$ 1,303,468.00
ER % Variance to Current		-5.1%
ER \$ Variance to Current		\$ (70,417.00)

Defined Benefit Contributions

FY 2015

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

Proposed FY 2016

Recommended Amount	State Required Amount	Proposed Budget Amount FY 2016
\$ 1,169,509.00	\$ 751,133.00	\$ 865,396.00



FY 2016

**Budget
Framework**

FY 2016 Framework

- Balance Budget Based on Prior Year Revenue Trends
- Limit Discretionary Spending
- Increase Fund Balance





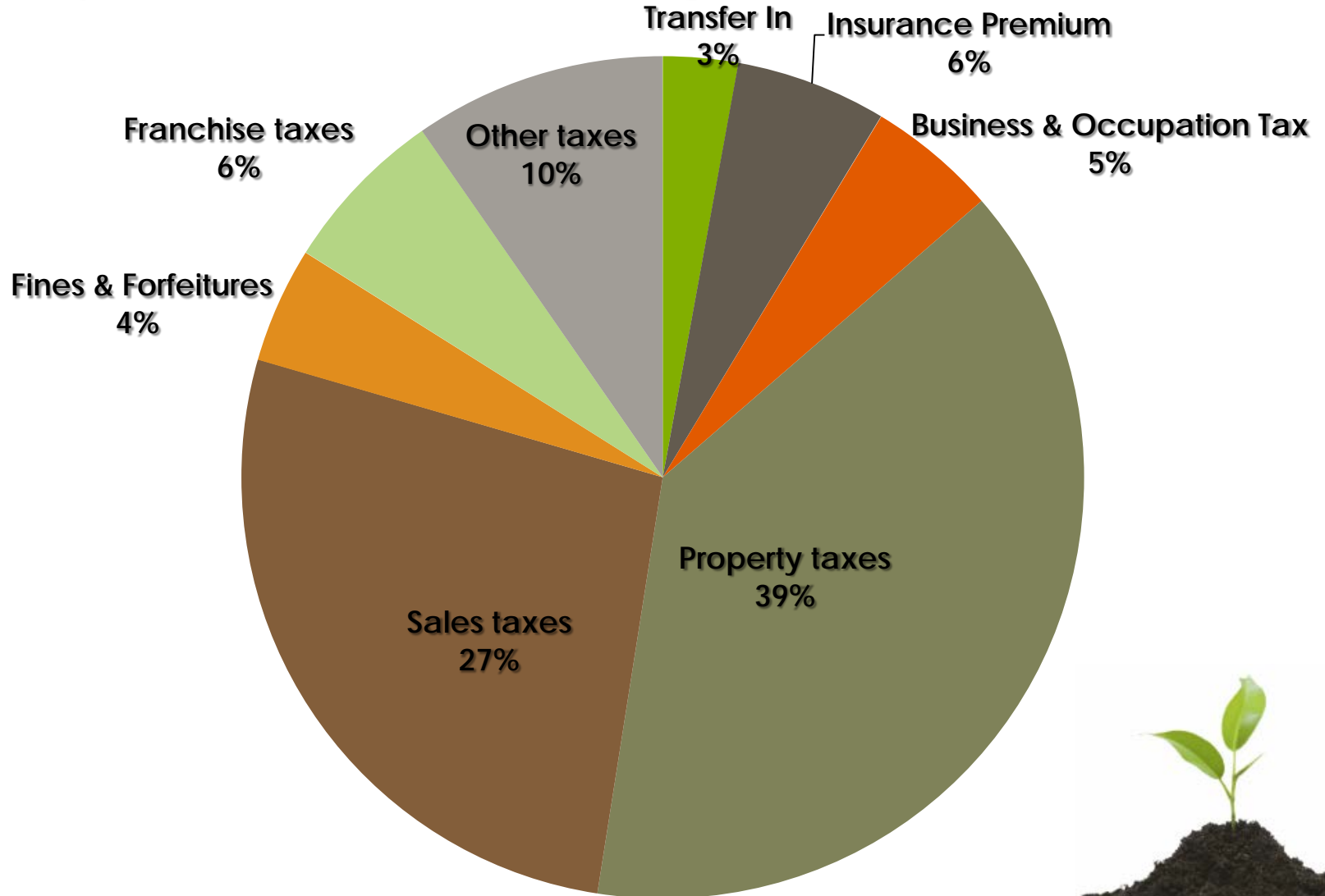
FY 2016

Proposed Budgets

Fund 100 General Fund

<i>100-General Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY15 Budget	Amended	Forecast	FY16 Budget	Variance	Percent
Real/Personal Property Tax	\$6,500,000	\$6,500,000	\$7,119,535	\$7,050,000	\$550,000	8.5%
Water & Sewer Transfer	0	0	0	0	0	0.0%
Sanitation Fund Transfer	117,300	117,300	117,300	117,300	0	0.0%
Stormwater Fund Transfer	132,290	132,290	132,290	132,290	0	0.0%
Hotel/Motel Fund Transfer	90,000	90,000	90,000	114,000	24,000	26.7%
Motor Vehicle Fund Transfer	145,000	145,000	145,000	157,000	12,000	8.3%
Local Option Sales Tax	4,560,000	4,560,000	4,986,825	4,900,000	340,000	7.5%
Fines & Forfeitures	1,010,000	1,010,000	530,061	805,000	(205,000)	-20.3%
Business & Occupational Tax	900,000	900,000	915,088	900,000	0	0.0%
Franchise Fees	1,160,500	1,160,500	1,247,558	1,160,500	0	0.0%
Insurance Premium Tax	1,000,000	1,000,000	1,049,733	1,050,000	50,000	5.0%
All Other	1,574,200	1,574,200	1,950,058	1,751,800	177,600	11.3%
Fund Balance	0	0	0	0	0	0.0%
TOTAL REVENUES	\$17,189,290	\$17,189,290	\$18,283,447	\$18,137,890	\$948,600	5.5%

Major Revenue Categories



Fund 100 General Fund

100-General Fund

Anticipated Expenditures

Description	FY15 Budget	Amended	Forecast	FY16 Budget	Variance	Percent
City Council	\$150,092	150,092	136,642	178,910	\$28,818	19.20%
City Manager	276,768	279,328	225,529	328,516	49,188	17.61%
General Operations	909,558	906,998	861,584	961,445	54,447	6.00%
Finance	596,287	596,287	477,514	629,096	32,809	5.50%
Legal Services	200,000	200,000	136,174	200,000	0	0.00%
Human Resources	178,522	178,522	177,957	187,749	9,227	5.17%
Facilities and Buildings	38,900	38,900	29,533	38,900	0	0.00%
City Clerk	196,280	196,280	151,235	157,966	(38,314)	-19.52%
Municipal Court	353,329	353,329	288,655	363,752	10,423	2.95%
Police	4,589,342	4,589,342	4,266,245	4,920,167	330,825	7.21%
Fire Department	3,877,101	3,877,101	3,620,584	4,023,578	146,477	3.78%
Public Services	1,374,267	1,374,267	1,375,437	1,480,048	105,781	7.70%
Recreation	409,258	409,258	361,493	410,345	1,087	0.27%
Community Development	642,301	642,301	727,550	500,219	(142,082)	-22.12%
Contingency	681,773	681,772	420,000	932,529	250,757	36.78%
Other Financing Uses	2,715,514	2,715,513	2,532,677	2,824,668	109,155	4.02%
TOTAL EXPENDITURES	\$17,189,290	\$17,189,290	\$15,788,807	\$18,137,890	\$948,600	5.5%

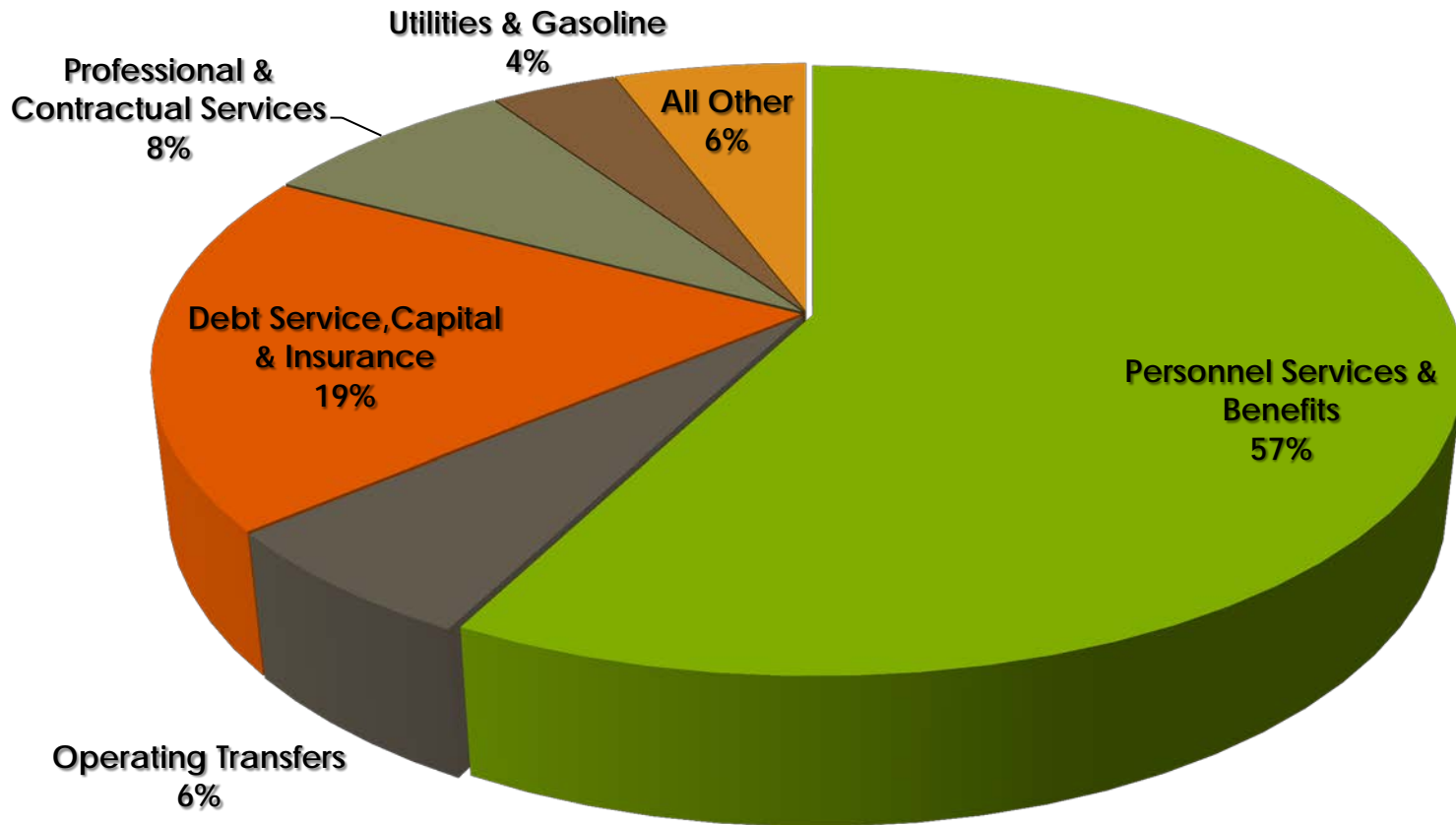
100-General Fund

Fund Balance Analysis

		Percent Fund Balance Used to Balance	0.0%
Estimated Ending Fund Bal	\$5,928,832		
		Projected Ending Fund Balance	32.7%

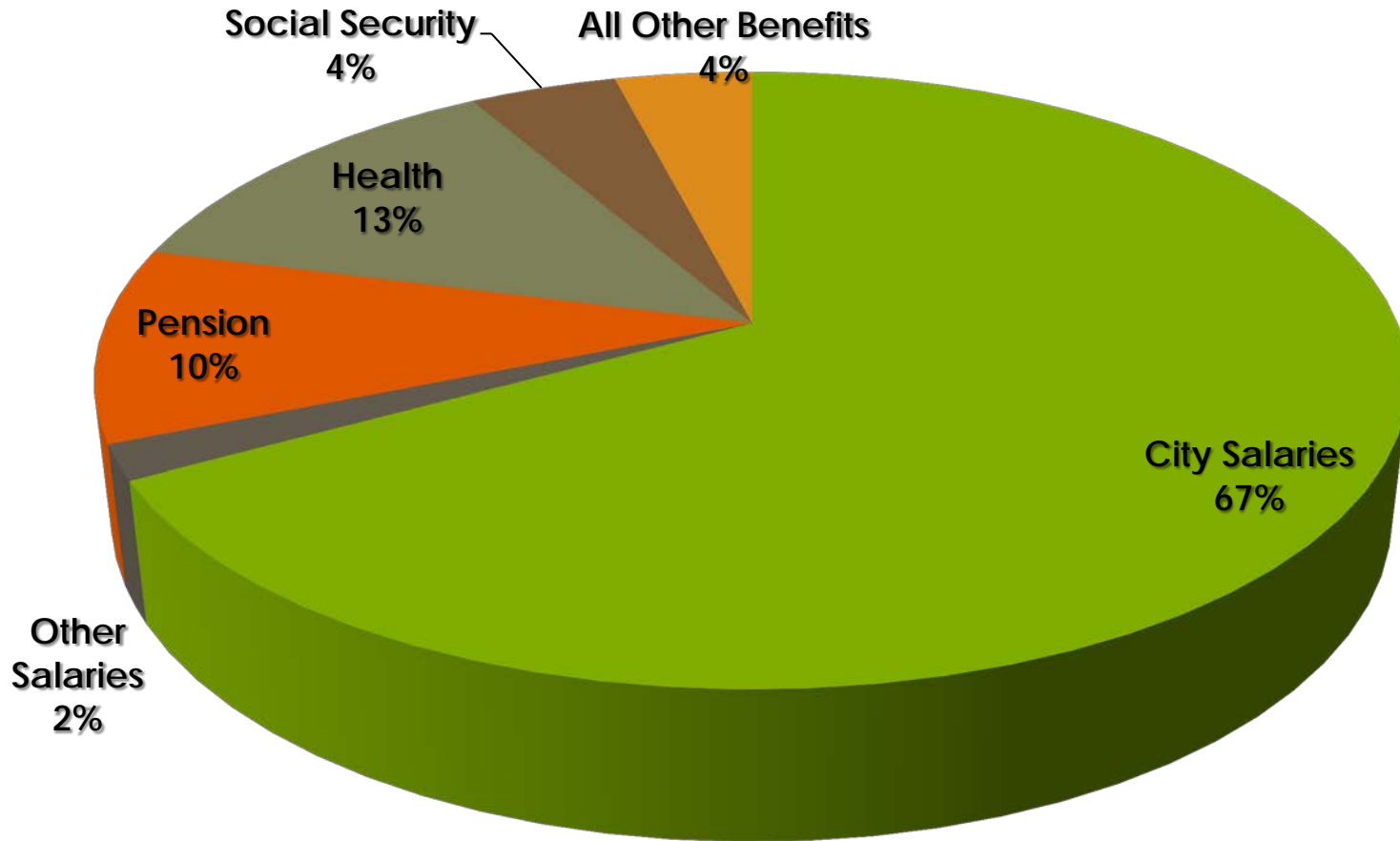
Fund 100 General Fund

Major Expenditure Categories



Fund 100 General Fund

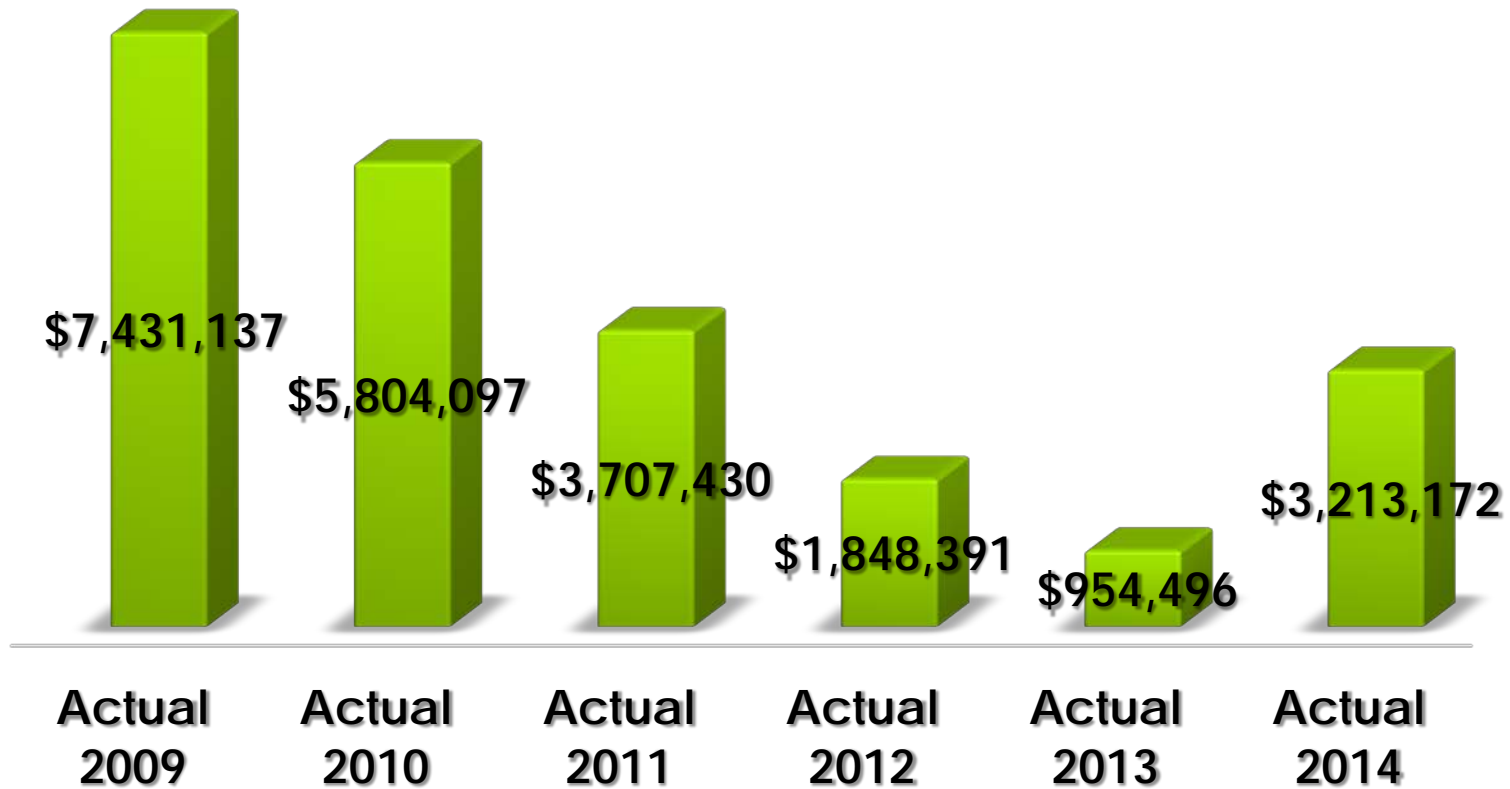
Personnel and Benefits



General Fund – Fund Balance

Historical Data

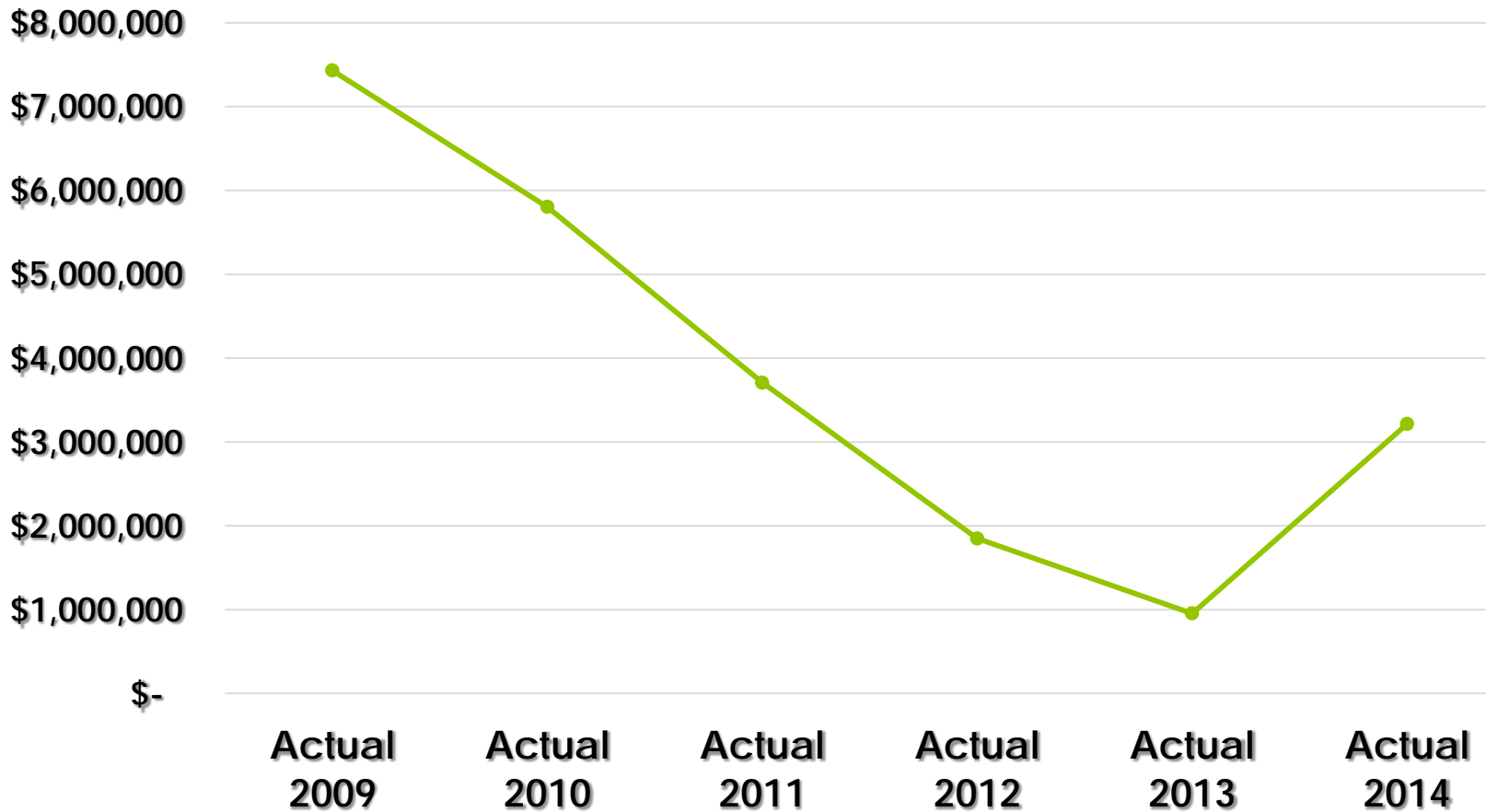
Ending Fund Balance



General Fund – Fund Balance

5 Year Historical Vs. Current Budget

Fund Balance



Fund 210

Restricted

210-Confiscated Assets Fund

Anticipated Revenues

Description	FY15 Budget	Amended	Forecast	FY16 Budget	Variance	Percent
Interest Income	\$0	\$0	\$57	\$0	\$0	
Seized Funds	\$0	\$0	\$0	\$0	\$0	
Budgeted Fund Balance	\$17,500	\$17,500	\$0	\$15,000	-\$2,500	-14.3%
TOTAL REVENUES	\$17,500	\$17,500	\$57	\$15,000	(\$2,500)	-14.3%

210-Confiscated Assets Fund

Anticipated Expenditures

Description	FY15 Budget	Amended	Forecast	FY16 Budget	Variance	Percent
Police	\$17,500	\$17,500	\$22,550	\$15,000	(\$2,500)	-14.3%
TOTAL EXPENDITURES	\$17,500	\$17,500	\$22,550	\$15,000	(\$2,500)	-14.3%

210-Confiscated Assets Fund

Estimated Ending Fund Bal	\$9,597	Percent Fund Balance Used to Balance		46.7%
		Projected Ending Fund Balance		64.0%

Fund 215

215 Emergency 911 Fund

Anticipated Revenues

Description	FY15 Budget	Amended	Forecast	FY16 Budget	Variance	Percent
E-911 Surcharge Cell Phones	\$150,000	\$150,000	\$140,571	\$150,000	\$0	0.0%
E-911 Surcharge Land Line	106,000	106,000	110,000	110,000	4,000	3.8%
Wireless Cell Tower	13,000	13,000	13,000	13,000	0	0.0%
General Fund Transfer In	361,926	361,926	387,000	343,060	(18,866)	-5.2%
Budgeted Fund Balance	0	0	0	0	0	
TOTAL REVENUES	\$630,926	\$630,926	\$650,571	\$616,060	(\$14,866)	-2.4%

215 Emergency 911 Fund

Anticipated Expenditures

Description	FY15 Budget	Amended	Forecast	FY16 Budget	Variance	Percent
Police	\$630,926	\$630,926	\$650,571	\$616,060	(\$14,866)	-2.4%
TOTAL EXPENDITURES	\$630,926	\$630,926	\$650,571	\$616,060	(\$14,866)	-2.4%

215 Emergency 911 Fund Fund Balance

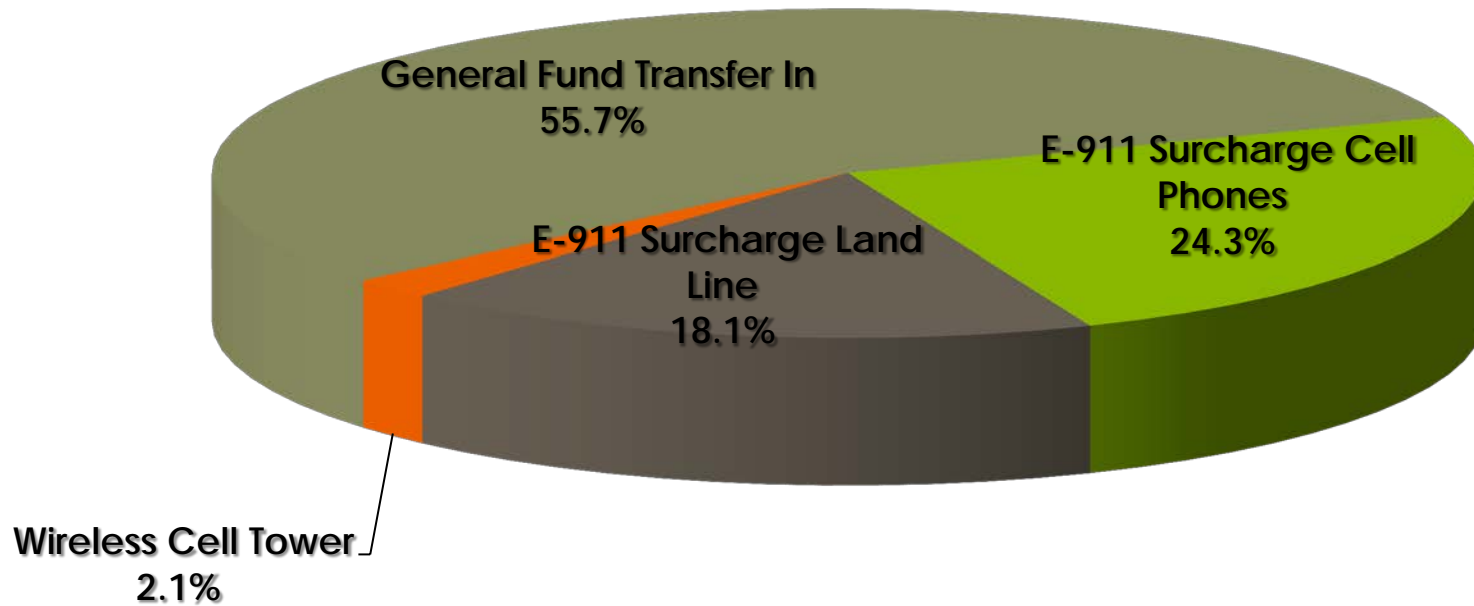
Estimated Ending Fund Bal	\$101,621
---------------------------	-----------

Percent Fund Balance Used to Balance	0.0%
--------------------------------------	------

Projected Ending Fund Balance	16.5%
-------------------------------	-------

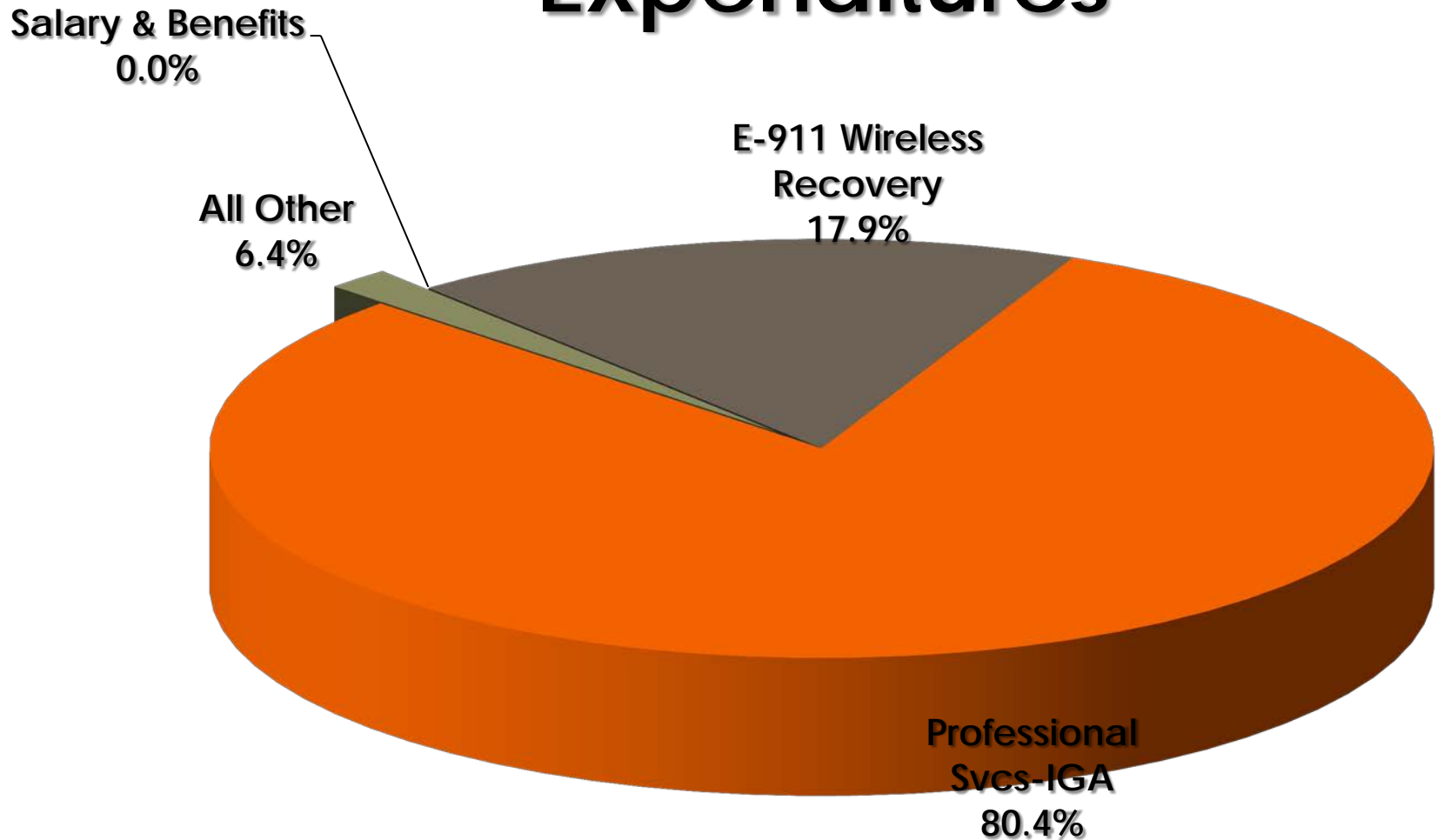
Fund 215

Revenue



Fund 215

Expenditures



230-State Grants Fund

Anticipated Revenues

Description	FY15 Budget	Amended	Forecast	FY16 Budget	Variance	Percent
GateWay Grant	\$0	\$0	\$0	\$0	\$0	0.0%
LMIG Grant	0	0	145,674	145,000	\$145,000	0.0%
Transfer In	71,223	71,223	87,756	83,670	\$12,447	17.5%
Budgeted Fund Balance	227,638	227,638	73,513	280,198	\$52,560	100.0%
TOTAL REVENUES	\$298,861	\$298,861	\$306,943	\$508,868	\$210,007	70.3%

230-State Grants Fund

Anticipated Expenditures

Description	FY15 Budget	Amended	Forecast	FY16 Budget	Variance	Percent
General Operating	\$298,861	\$298,861	\$173,320	\$508,868	\$210,007	70.3%
TOTAL EXPENDITURES	\$298,861	\$298,861	\$173,320	\$508,868	\$210,007	70.3%

230-State Grants Fund Fund Balance Analysis

Estimated Ending Fund Bal	\$33,343
---------------------------	----------

Percent Fund Balance Used to Balance	89.4%
--------------------------------------	-------

Projected Ending Fund Balance	6.6%
-------------------------------	------

<i>240-Federal Grants Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY15 Budget	Amended	Forecast	FY16 Budget	Variance	Percent
Fire Grant	\$0	\$0	\$0	\$0	\$0	0.0%
SAFER Grant	\$0	\$0	\$0	\$380,170	\$380,170	0.0%
Police - Highway Safety Grant	10,000	10,000	0	0	(10,000)	-100.0%
BJA Bulletproof Vest Grant	12,000	12,000	12,000	12,000	0	0.0%
JAG Grant	22,000	22,000	12,000	12,000	(10,000)	-45.5%
JAG Grant - Mobile Video	0	0	0	36,023	36,023	0.0%
AFG Grant	27,500	27,500	0	0	(27,500)	-100.0%
COPS Grant	0	0	0	0	0	0.0%
ARC - LCI Grant	0	0	80,000	0	0	0.0%
HEAT Grant	241,000	241,000	241,000	241,000	0	0.0%
Fire Prevention Grant	19,000	19,000	0	12,685	(6,315)	-33.2%
Transfer In General	2,500	2,500	47,631	36,657	34,157	1366.3%
Transfer In Seized	6,000	6,000	0	0	(6,000)	-100.0%
Interest Income	0	0	758	0	0	0.0%
Budgeted Fund Balance	0	0	0	0	0	0.0%
TOTAL REVENUES	\$340,000	\$340,000	\$393,389	\$730,534	\$390,534	114.9%

<i>240-Federal Grants Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY15 Budget	Amended	Forecast	FY16 Budget	Variance	Percent
General Operating	\$340,000	\$340,000	\$214,366	\$730,534	\$390,534	114.9%
TOTAL EXPENDITURES	\$340,000	\$340,000	\$214,366	\$730,534	\$390,534	114.9%

<i>240-Federal Grants Fund</i>						
<i>Fund Balance Analysis</i>						
Estimated Ending Fund Bal	\$184,762					
				Percent Fund Balance Used to Balance		0.0%
				Projected Ending Fund Balance		25.3%

Growing UC

254-Multiple Grants Fund

Anticipated Revenues

Description	FY15 Budget	Amended	Forecast	FY16 Budget	Variance	Percent
Fire Misc Donations	\$10,000	\$10,000	\$0	\$10,000	\$0	0.0%
Police Misc Donations	10,000	10,000	3,300	10,000	\$0	0.0%
Operations Misc Donations	0	0	3,135	2,000	\$2,000	0.0%
Recreation Misc Donations	5,000	5,000	517	5,000	\$0	0.0%
KaBoom Grant	0	0	0	0	\$0	0.0%
GIRMA Safety Grant	6,000	6,000	0	0	(\$6,000)	-100.0%
GIRMA Workers Comp Grant	6,000	6,000	0	0	(\$6,000)	-100.0%
Georgia Power Rebate Grant	0	0	0	1,000	\$1,000	0.0%
Transfer In General	50,000	50,000	39,350	0	(\$50,000)	-100.0%
Budgeted Fund Balance	0	0	0	12,872	\$12,872	0.0%
TOTAL REVENUES	\$87,000	\$87,000	\$46,302	\$40,872	(\$46,128)	-53.0%

254-Multiple Grants Fund

Anticipated Expenditures

Description	FY15 Budget	Amended	Forecast	FY16 Budget	Variance	Percent
General Operating	\$58,353	\$58,353	\$4,159	\$40,872	(\$17,481)	-30.0%
TOTAL EXPENDITURES	\$58,353	\$58,353	\$4,159	\$40,872	(\$17,481)	-30.0%

254-Multiple Grants Fund

Fund Balance Analysis

Estimated Ending Fund Bal	\$12,873					
				Percent Fund Balance Used to Balance		66.1%
				Projected Ending Fund Balance		31.5%

255-Motor Vehicle Rental Tax Fund

Anticipated Revenues

Description	FY15 Budget	Amended	Forecast	FY16 Budget	Variance	Percent
Motor Vehicle Taxes	\$145,000	\$145,000	\$157,000	\$157,000	\$12,000	8.3%
Budgeted Fund Balance	0	0	0	0	0	
TOTAL REVENUES	\$145,000	\$145,000	\$157,000	\$157,000	\$12,000	8.3%

255-Motor Vehicle Rental Tax Fund

Anticipated Expenditures

Description	FY15 Budget	Amended	Forecast	FY16 Budget	Variance	Percent
255-Motor Vehicle Rental Tax	\$145,000	\$145,000	\$190,913	\$157,000	\$12,000	8.3%
TOTAL EXPENDITURES	\$145,000	\$145,000	\$190,913	\$157,000	\$12,000	8.3%

255-Motor Vehicle Rental Tax Fund

Fund Balance Analysis

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

275-HOTEL MOTEL TAX FUND

Anticipated Revenues

Description	FY15 Budget	Amended	Forecast	FY16 Budget	Variance	Percent
Hotel Motel Taxes	\$225,000	\$225,000	\$290,024	\$285,000	\$60,000	26.7%
Sponsorship Donations	0	0	0	0	0	
Budgeted Fund Balance	0	0	0	381,766	381,766	0.0%
TOTAL REVENUES	\$225,000	\$225,000	\$290,024	\$666,766	\$441,766	196.3%

275-HOTEL MOTEL TAX FUND

Anticipated Expenditures

Description	FY15 Budget	Amended	Forecast	FY16 Budget	Variance	Percent
Hotel Motel Expenditures	\$225,000	\$225,000	\$126,000	\$666,766	\$441,766	196.3%
TOTAL EXPENDITURES	\$225,000	\$225,000	\$126,000	\$666,766	\$441,766	196.3%

275-HOTEL MOTEL TAX FUND

Fund Balance Analysis

Estimated Ending Fund Bal	\$0
---------------------------	-----

Percent Fund Balance Used to Balance	100.0%
--------------------------------------	--------

Projected Ending Fund Balance	0.0%
-------------------------------	------

291-TAD Fund

Anticipated Revenues

Description	FY15 Budget	Amended	Forecast	FY16 Budget	Variance	Percent
TAD Revenue	0	0	0	0	0	
Interest Income	0	0	0	0	0	
Budgeted Fund Balance	55,820	55,820	0	55,820	0	0.0%
TOTAL REVENUES	\$55,820	\$55,820	\$0	\$55,820	\$0	0.0%

291-TAD Fund

Anticipated Expenditures

Description	FY15 Budget	Amended	Forecast	FY16 Budget	Variance	Percent
291-TAD Fund	\$55,820	\$55,820	\$0	\$55,820	\$0	0.0%
TOTAL EXPENDITURES	\$55,820	\$55,820	\$0	\$55,820	\$0	0.0%

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%
-------------------------------	--------

310-2006 G.O. Bond Fund

Anticipated Revenues

Description	FY15 Budget	Amended	Forecast	FY16 Budget	Variance	Percent
Interest Earned	\$150	\$150	\$0	\$150	\$0	0.0%
Transfer In GF	\$201,415	\$0	\$0	\$0	\$0	
Fund Balance	0	201,415	41,324	195,000	(6,415)	-3.2%
TOTAL REVENUES	\$201,565	\$201,565	\$41,324	\$195,150	(6,415)	-3.2%

310-2006 G.O. Bond Fund

Anticipated Expenditures

Description	FY15 Budget	Amended	Forecast	FY16 Budget	Variance	Percent
2006 GO Bond	\$201,565	\$201,565	\$41,324	\$195,150	(6,415)	-3.2%
TOTAL EXPENDITURES	\$201,565	\$201,565	\$41,324	\$195,150	(6,415)	-3.2%

310-2006 G.O. Bond Fund Fund Balance Analysis

Estimated Ending Fund Bal	\$0
---------------------------	-----

Percent Fund Balance Used to Balance	82.4%
--------------------------------------	-------

Projected Ending Fund Balance	0.0%
-------------------------------	------

Growing UC

343-Capital TE Grant Fund

Anticipated Revenues

Description	FY15 Budget	Amended	Forecast	FY16 Budget	Variance	Percent
Federal Grant	\$311,426	\$311,426	\$129,441	\$338,973	\$27,547	8.8%
Transfer In General	307,465	307,465	47,296	248,252	(59,213)	-19.3%
Fund Balance	0	0	0	0	0	
TOTAL REVENUES	\$618,891	\$618,891	\$176,738	\$587,225	(\$31,666)	-5.1%

¹Ronald Bridges Park Trail completed - reimbursement reflected.

343-Capital TE Grant Fund

Anticipated Expenditures

Description	FY15 Budget	Amended	Forecast	FY16 Budget	Variance	Percent
Public Services	\$618,891	\$618,891	\$176,738	\$587,225	(\$31,666)	-5.1%
TOTAL EXPENDITURES	\$618,891	\$618,891	\$176,738	\$587,225	(\$31,666)	-5.1%

343-Capital TE Grant Fund

Fund Balance Analysis

Estimated Ending Fund Bal	\$68,865					
				Percent Fund Balance Used to Balance		0.0%
				Projected Ending Fund Balance		11.7%

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
 - Let schedule, July 2016
 - CST FY 2017
- 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
 - Approximately 90% Complete



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
 - Let schedule, August 2017
 - CST FY 2018
- 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
 - Let schedule, August 2016
 - CST FY2017



Growing UC

345-CDBG Capital Grant Fund

Anticipated Revenues

Description	FY15 Budget	Amended	Forecast	FY16 Budget	Variance	Percent
2014 CDBG Grant	55,000	55,000	57,255		(55,000)	-100.0%
2015 CDBG Grant				57,000	57,000	0.0%
Transfer In General	10,000	10,000	8,318	10,000	0	0.0%
Interest Income	0	0	0	0	0	0.0%
Budgeted Fund Balance	0	0	0	0	0	0.0%
TOTAL REVENUES	\$65,000	\$65,000	\$65,573	\$67,000	\$2,000	3.1%

345-CDBG Capital Grant Fund

Anticipated Expenditures

Description	FY15 Budget	Amended	Forecast	FY16 Budget	Variance	Percent
Public Services	\$65,000	\$65,000	\$65,573	\$67,000	\$2,000	3.1%
TOTAL EXPENDITURES	\$65,000	\$65,000	\$65,573	\$67,000	\$2,000	3.1%

345-CDBG Capital Grant Fund

Fund Balance Analysis

Estimated Ending Fund Bal	\$366
---------------------------	-------

Percent Fund Balance Used to Balance	0.0%
--------------------------------------	------

Projected Ending Fund Balance	0.5%
-------------------------------	------

Growing UC

350-Capital Projects Fund

Anticipated Revenues

Description	FY15 Budget	Amended	Forecast	FY16 Budget	Variance	Percent
Interest Earned	\$0	\$0	\$0	\$0	\$0	
MARTA Offset Allocation	0	0	0	0	0	0.0%
Transfer In General	0	0	0	200,000	200,000	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	243,500	243,500	0	626,000	382,500	157.1%
TOTAL REVENUES	\$243,500	\$243,500	\$0	\$826,000	\$582,500	239.2%

350-Capital Projects Fund

Anticipated Expenditures

Description	FY15 Budget	Amended	Forecast	FY16 Budget	Variance	Percent
Capital Projects	\$243,500	\$243,500	\$25,000	\$826,000	\$582,500	239.2%
TOTAL EXPENDITURES	\$243,500	\$243,500	\$25,000	\$826,000	\$582,500	239.2%

350-Capital Projects Fund Fund Balance Analysis

Estimated Ending Fund Bal	\$0
---------------------------	-----

Percent Fund Balance Used to Balance	74.6%
--------------------------------------	-------

Projected Ending Fund Balance	0.0%
-------------------------------	------

Project List

- Fire Marshal Vehicle
- Building Improvements
- Streets & Paving
- Police Vehicles
- Gateway Improvements
- Ronald Bridges Ball Field Improvements
- Gateway Improvements

Total Available: \$585,000.00



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 –Refinanced-\$939,475**
- **Fund 419- 2010 GO (General Obligation) Debt Service Fund - \$310,370**
- **Fund 420- 2010 COPS (Certificate of Participation) Debt Service Fund-\$467,638**



Growing UC

505 - Water & Sewer Fund

Anticipated Revenues

Description	FY15 Budget	Amended	Forecast	FY16 Budget	Variance	Percent
Service Charges	\$93,000	\$93,000	\$72,500	\$93,000	0	0.0%
Penalty On Late Pay	135,000	135,000	103,000	125,000	(10,000)	-7.4%
Water Sales	3,600,000	3,600,000	3,350,000	3,600,000	0	0.0%
Water Tap Fees	500	500	4,800	500	0	
Water Meter Sales	0	0	6,000	0	0	
Sewer Sales	2,600,000	2,600,000	2,525,000	2,595,200	(4,800)	-0.2%
Sewer Tap Fees	800	800	7,700	800	0	
Interest Income	10,000	10,000	4,500	8,000	(2,000)	-20.0%
Other Revenue	5,000	5,000	14,000	5,000	0	0.0%
Sewer Connection Permits	0	0	21,000	0	0	
Transfer In from General Fund	190,000	190,000	0	185,547	(4,453)	
Fund Balance	14,253	14,253	479,010	0	(14,253)	-100.0%
TOTAL REVENUES	\$6,648,553	\$6,648,553	\$6,587,510	\$6,613,047	(\$35,506)	-0.5%

505 - Water & Sewer Fund

Anticipated Expenditures

Description	FY15 Budget	Amended	Forecast	FY16 Budget	Variance	Percent
Public Service & Finance	\$6,648,553	\$6,648,553	\$6,430,126	\$6,613,047	(\$35,506)	-0.5%
TOTAL EXPENDITURES	\$6,648,553	\$6,648,553	\$6,430,126	\$6,613,047	(\$35,506)	-0.5%

505 - Water & Sewer Fund

Fund Balance Analysis

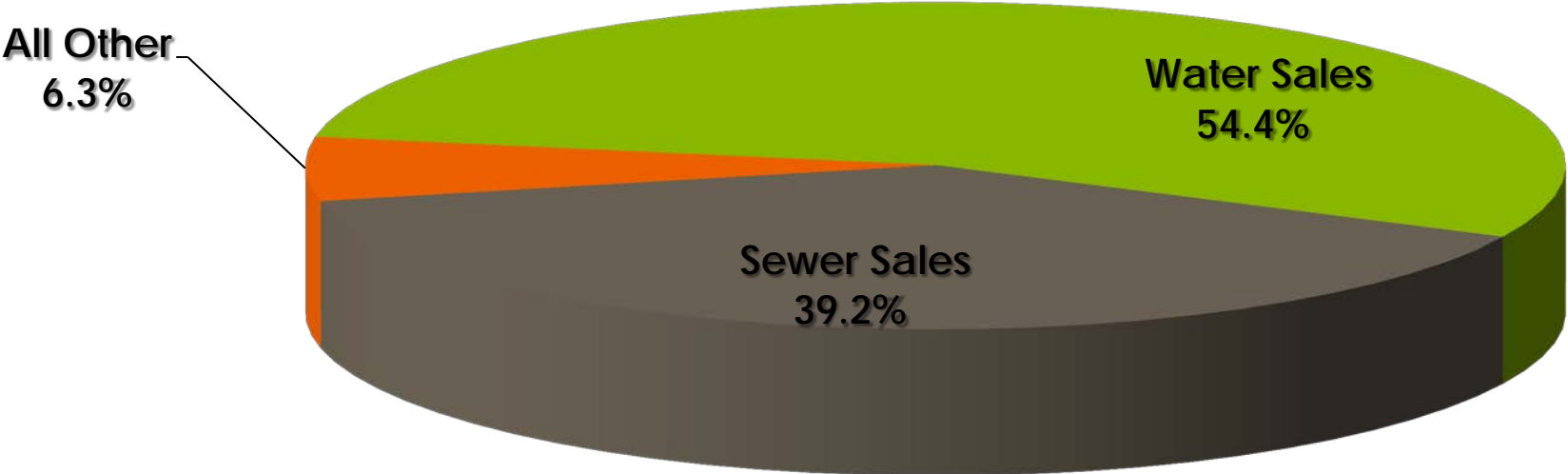
Estimated Ending Cash Bal	\$434,676
---------------------------	-----------

Percent Fund Balance Used to Balance	0.0%
--------------------------------------	------

Projected Ending Fund Balance	6.6%
-------------------------------	------

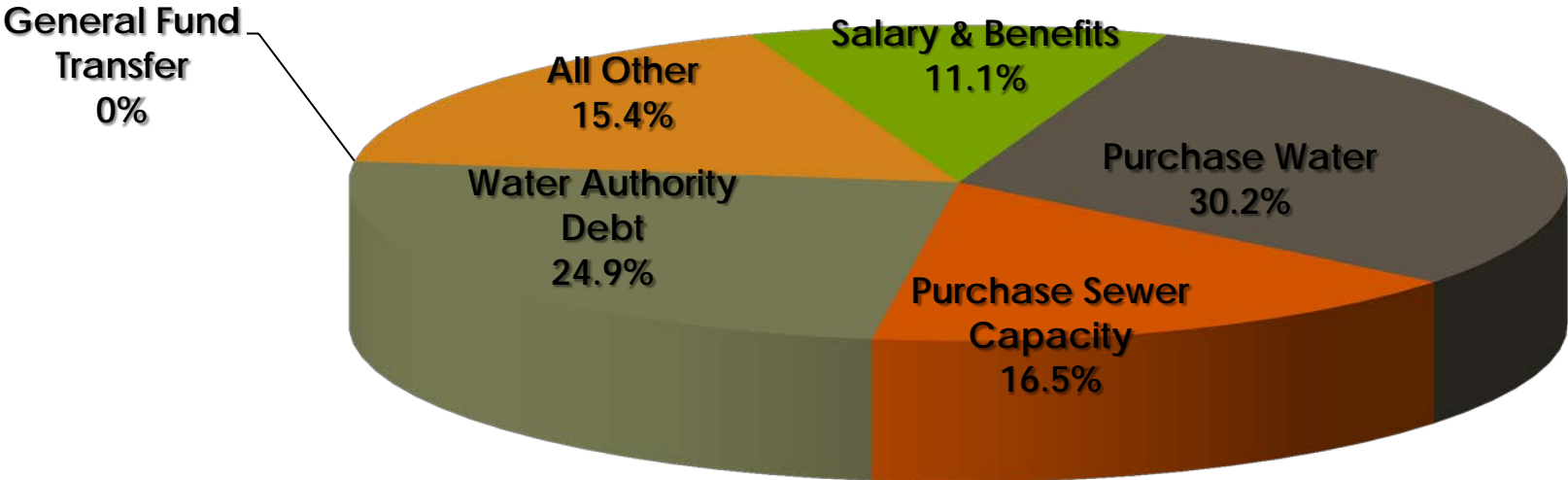
Fund 505 Water & Sewer Fund

Revenue



Fund 505 Water & Sewer Fund

Expenditures



506-Water & Sewer Capital Projects Fund

Anticipated Revenues

Description	FY15 Budget	Amended	Forecast	FY16 Budget	Variance	Percent
Interest Earned	\$0	\$135	\$138	\$135	\$0	0.0%
MARTA Offset Allocation	0	0	0	0	\$0	0.0%
Transfer In General	0	0	0	0	\$0	0.0%
Land Proceeds	0	0	0	0	\$0	0.0%
Bond Proceeds	0		0	0	\$0	0.0%
Budgeted Fund Balance	496,000	495,865	420,862	1,100,000	\$604,135	121.8%
TOTAL REVENUES	\$496,000	\$496,000	\$421,000	\$1,100,135	\$604,135	121.8%

506-Water & Sewer Capital Projects Fund

Anticipated Expenditures

Description	FY15 Budget	Amended	Forecast	FY16 Budget	Variance	Percent
Capital Projects	\$496,000	\$496,000	\$421,000	\$1,100,135	\$604,135	121.8%
TOTAL EXPENDITURES	\$496,000	\$496,000	\$421,000	\$1,100,135	\$604,135	121.8%

506-Water & Sewer Capital Projects Fund

Fund Balance Analysis

Estimated Ending Cash Bal	\$ 141,163.34
---------------------------	---------------

Percent Fund Balance Used to Balance	88.6%
--------------------------------------	-------

Projected Ending Cash Balance	12.8%
-------------------------------	-------

540-Sanitation Fund

Anticipated Revenues

Description	FY15 Budget	Amended	Forecast	FY16 Budget	Variance	Percent
Sanitation Fee	\$675,000	\$675,000	\$674,993	\$675,000	\$0	0.0%
Franchise Fee	123,300	\$123,300	122,017	123,300	\$0	0.0%
Penalty Late Payment	18,000	\$18,000	18,689	18,000	\$0	0.0%
All Other	3,000	\$3,000	2,948	3,000	0	
Budgeted Fund Balance	\$0	\$0		\$0	\$0	0.0%
TOTAL REVENUES	\$819,300	\$819,300	\$818,647	\$819,300	\$0	0.0%

540-Sanitation Fund

Anticipated Expenditures

Description	FY15 Budget	Amended	Forecast	FY16 Budget	Variance	Percent
Sanitation	\$819,300	\$819,300	\$818,647	\$819,300	\$0	0.0%
TOTAL EXPENDITURES	\$819,300	\$819,300	\$818,647	\$819,300	\$0	0.0%

540-Sanitation Fund

Fund Balance Analysis

Estimated Ending Fund Bal	\$91,638
----------------------------------	-----------------

Percent Fund Balance Used to Balance	0.0%
---	-------------

Projected Ending Fund Balance	11.2%
--------------------------------------	--------------

Growing UC

555-Correctional Bureau Fund

Anticipated Revenues

Description	FY15 Budget	Amended	Forecast	FY16 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	\$560,556	\$560,556	\$568,381	\$560,556	\$0	0.0%
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	\$560,556	\$560,556	\$568,381	\$560,556	\$0	0.0%

555-Correctional Bureau Fund

Anticipated Expenditures

Description	FY15 Budget	Amended	Forecast	FY16 Budget	Variance	Percent
Corrections	\$560,556	\$560,556	\$586,665	\$560,556	\$0	0.0%
TOTAL EXPENDITURES	\$560,556	\$560,556	\$586,665	\$560,556	\$0	0.0%

555-Correctional Bureau Fund Fund Balance Analysis

Estimated Ending Fund Bal	\$157,470
---------------------------	-----------

Percent Fund Balance Used to Balance	0.0%
--------------------------------------	------

Projected Ending Fund Balance	28.1%
-------------------------------	-------

900-Jail Authority Fund

Anticipated Revenues

Description	FY15 Budget	Amended	Forecast	FY16 Budget	Variance	Percent
Jail Agreement	780,444	780,444	780,444	780,444	0	0.00%
Transfer In from Correctio	2,973	2,973	2,973	519	(2,454)	-82.54%
Budgeted Fund Balance	0	0	0	0	0	0.00%
TOTAL REVENUES	\$783,417	\$783,417	\$783,417	\$780,963	(\$2,454)	-0.31%

900-Jail Authority Fund

Anticipated Expenditures

Description	FY15 Budget	Amended	Forecast	FY16 Budget	Variance	Percent
Debt Service	\$783,417	\$783,417	\$783,417	\$780,963	(\$2,454)	-0.31%
TOTAL EXPENDITURES	\$783,417	\$783,417	\$783,417	\$780,963	(\$2,454)	-0.31%

900-Jail Authority Fund Fund Balance Analysis

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

Growing UC

700-Stormwater Utility Fund

Anticipated Revenues

Description	FY15 Budget	Amended	Forecast	FY16 Budget	Variance	Percent
Industrial	65,000	65,000	69,262	65,000	0	0.0%
Commercial	595,000	595,000	646,623	609,000	14,000	2.4%
Residential	221,000	221,000	277,388	226,000	5,000	2.3%
Budgeted Fund Balance	30,000	30,000	0	0	(30,000)	
TOTAL REVENUES	\$911,000	\$911,000	\$993,272	\$900,000	(\$11,000)	-1.2%

700-Stormwater Utility Fund

Anticipated Expenditures

Description	FY15 Budget	Amended	Forecast	FY16 Budget	Variance	Percent
Capital Projects	\$911,000	\$911,000	\$1,930,520	\$900,000	(\$11,000)	-1.2%
TOTAL EXPENDITURES	\$911,000	\$911,000	\$1,930,520	\$900,000	(\$11,000)	-1.2%

700-Stormwater Utility Fund Fund Balance Analysis

Estimated Ending Fund Bal	\$1,296,858					
				Percent Fund Balance Used to Balance		0.0%
				Projected Ending Fund Balance		144.1%

Budget Summary

Summary by Fund		
100	General Fund	\$ 18,137,890
210	Confiscated Assets Fund	\$ 15,000
215	E911 Fund	\$ 616,060
230	State Grant Fund	\$ 508,868
240	Federal Grant Fund	\$ 730,534
254	Multiple Grant Fund	\$ 40,872
255	Motor Vehicle Fund	\$ 157,000
275	Hotel Motel Fund	\$ 666,766
291	TAD Fund	\$ 55,820
310	2006 GO Bond Fund	\$ 195,150
343	Capital TE Grant Fund	\$ 587,225
345	CDBG Capital Grant Fund	\$ 67,000
350	Capital Projects Fund	\$ 826,000
410	2006 GO Bond Debt Service	\$ 939,475
419	2010 GO Bond Debt Service	\$ 310,370
420	2010 COPS Debt Service Fund	\$ 467,638
505	Water & Sewer Fund	\$ 6,613,047
506	Water & Sewer Capital Projects Fund	\$ 1,100,135
540	Sanitation Fund	\$ 819,300
555	Corrections Fund	\$ 560,556
700	Stormwater Fund	\$ 900,000
900	Jail Authority	\$ 780,963
		\$ 35,095,669

