

UNION CITY TAKES FLIGHT

CITY OF UNION CITY

FY 2017 BUDGET PRESENTATION



PROPERTY TAX AND BUDGET CALENDAR

- **July** **Departmental Budget Review**
- **Oct 18th** **Provide budget books to Council**
- **Oct 25th** **City Council Budget Presentation (6:00 pm)**
1st Public Millage Rate Hearing &
Budget Public Hearing (7:00 pm)
- **Nov 1st** **Final Millage Rate Hearing (6:00 pm)**
Final Adoption of the Millage Rate & Budget (6:30 pm)



UNION CITY ECONOMIC OUTLOOK



ECONOMIC OUTLOOK

Where We Are Now

- **Property Values are Beginning to Increase**
- **South Fulton Municipal Regional Jail – Negotiations for renewal or purchase Agreement**
- **Balanced City Budget**
- **Fund Balance Status Improving**
- **Performance Based Increases**



FY 2017

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, Hartsfield Atlanta Jackson Airport, and Atlanta Metro Studios**
- **Balance Budget Based on Prior Year Revenue Trends**
- **Limit Discretionary Spending**
- **Continue to Increase Fund Balance**





**FY 2017
Proposed Budgets**



Fund 100 General Fund

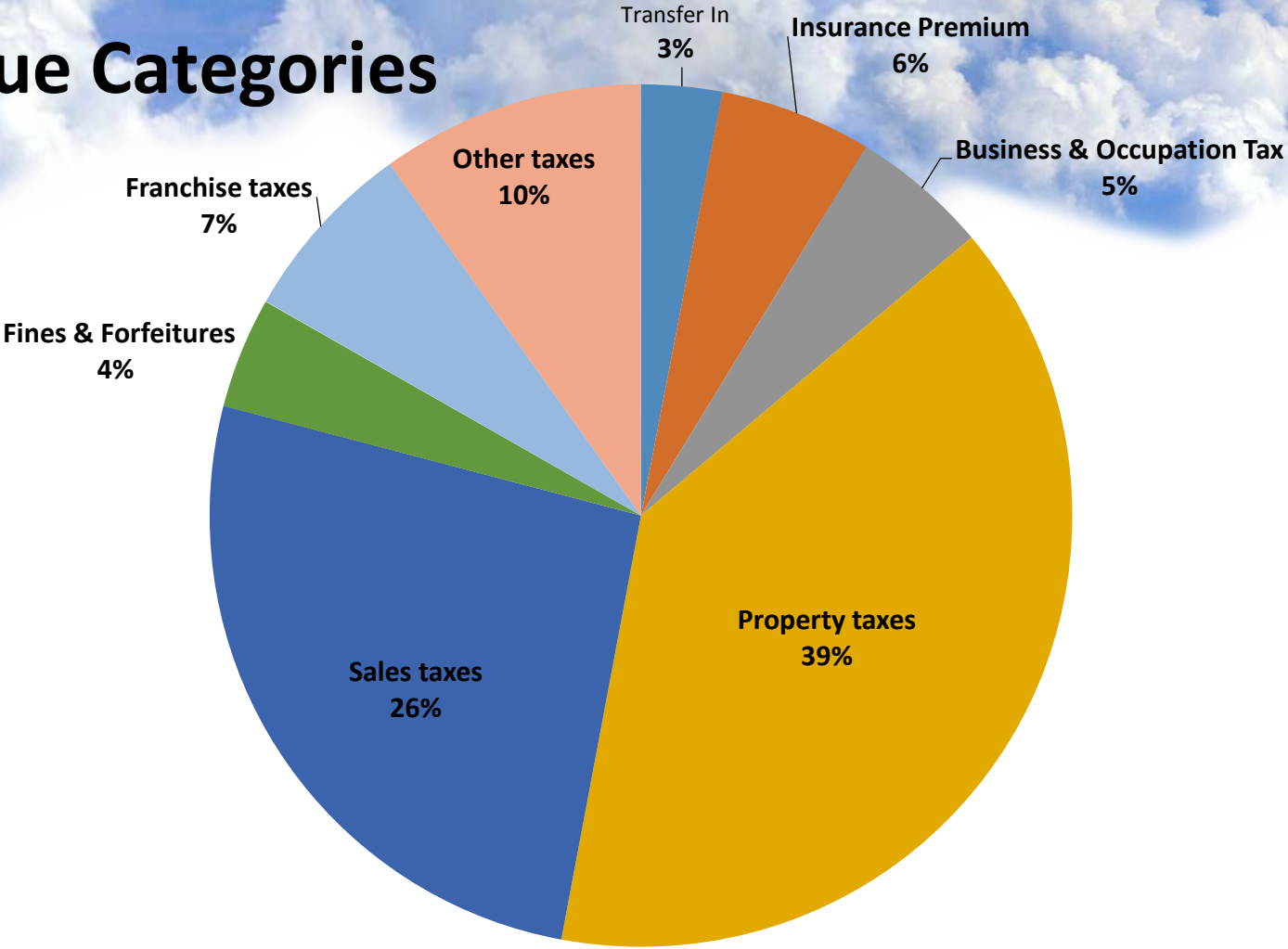
100-General Fund

Anticipated Revenues

| Description | FY16 Budget | Amended | Forecast | FY17 Budget | Variance | Percent |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|----------------|
| Real/Personal Property Tax | \$7,050,000 | \$7,050,000 | \$8,167,360 | \$7,550,000 | \$500,000 | 7.1% |
| Water & Sewer Transfer | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Sanitation Fund Transfer | 117,300 | 117,300 | 117,300 | 125,511 | 8,211 | 7.0% |
| Stormwater Fund Transfer | 132,290 | 132,290 | 132,290 | 132,290 | 0 | 0.0% |
| Hotel/Motel Fund Transfer | 114,000 | 114,000 | 114,000 | 166,200 | 52,200 | 45.8% |
| Motor Vehicle Fund Transfer | 157,000 | 157,000 | 157,000 | 160,000 | 3,000 | 1.9% |
| Local Option Sales Tax | 4,900,000 | 4,900,000 | 4,973,055 | 5,050,000 | 150,000 | 3.1% |
| Fines & Forfeitures | 805,000 | 805,000 | 512,762 | 805,000 | 0 | 0.0% |
| Business & Occupational Tax | 900,000 | 900,000 | 1,181,982 | 995,000 | 95,000 | 10.6% |
| Franchise Fees | 1,160,500 | 1,160,500 | 1,397,583 | 1,328,500 | 168,000 | 14.5% |
| Insurance Premium Tax | 1,050,000 | 1,050,000 | 1,121,467 | 1,100,000 | 50,000 | 4.8% |
| All Other | 1,751,800 | 1,751,800 | 1,828,841 | 1,907,300 | 155,500 | 8.9% |
| Budgeted Fund Balance | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL REVENUES | \$18,137,890 | \$18,137,890 | \$19,703,639 | \$19,319,801 | \$1,181,911 | 6.5% |

Fund 100 General Fund

Major Revenue Categories



COMPUTATION OF MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES FOR YEAR 2016

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 | 2015 DIGEST | REASSESSMENT OF EXISTING REAL PROP | OTHER CHANGES TO TAXABLE DIGEST | 2016 DIGEST |
|---------------------------------------|--------------|--|---------------------------------|---------------|
| REAL | 488,350,760 | -23,331,740 | 47,996,750 | 513,015,770 |
| PERSONAL | 327,783,060 | | 357,886,461 | 685,669,521 |
| MOTOR VEHICLES | 14,538,020 | | -4,232,860 | 10,305,160 |
| MOBILE HOMES | 407,647 | | -27,911 | 379,736 |
| TIMBER -100% | 0 | | 0 | 0 |
| HEAVY DUTY EQUIP | 0 | | 0 | 0 |
| GROSS DIGEST | 831,079,487 | -23,331,740 | 401,622,440 | 1,209,370,187 |
| EXEMPTIONS | 276,721,139 | 9,374,732 | 85,904,885 | 372,000,756 |
| NET DIGEST | 554,358,348 | -32,706,472 | 315,717,555 | 837,369,431 |
| FLPA Reimburement Value | | | | |
| Adjusted NET DIGEST | 554,358,348 | -32,706,472 | 315,717,555 | 837,369,431 |
| | (PYD) | (RVA) | (NAG) | (CYD) |
| 2015 MILLAGE RATE >>> | 0.015692 | 2016 PROPOSED MILLAGE RATE >>> | 0.016305 | 0.016305 |

THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE

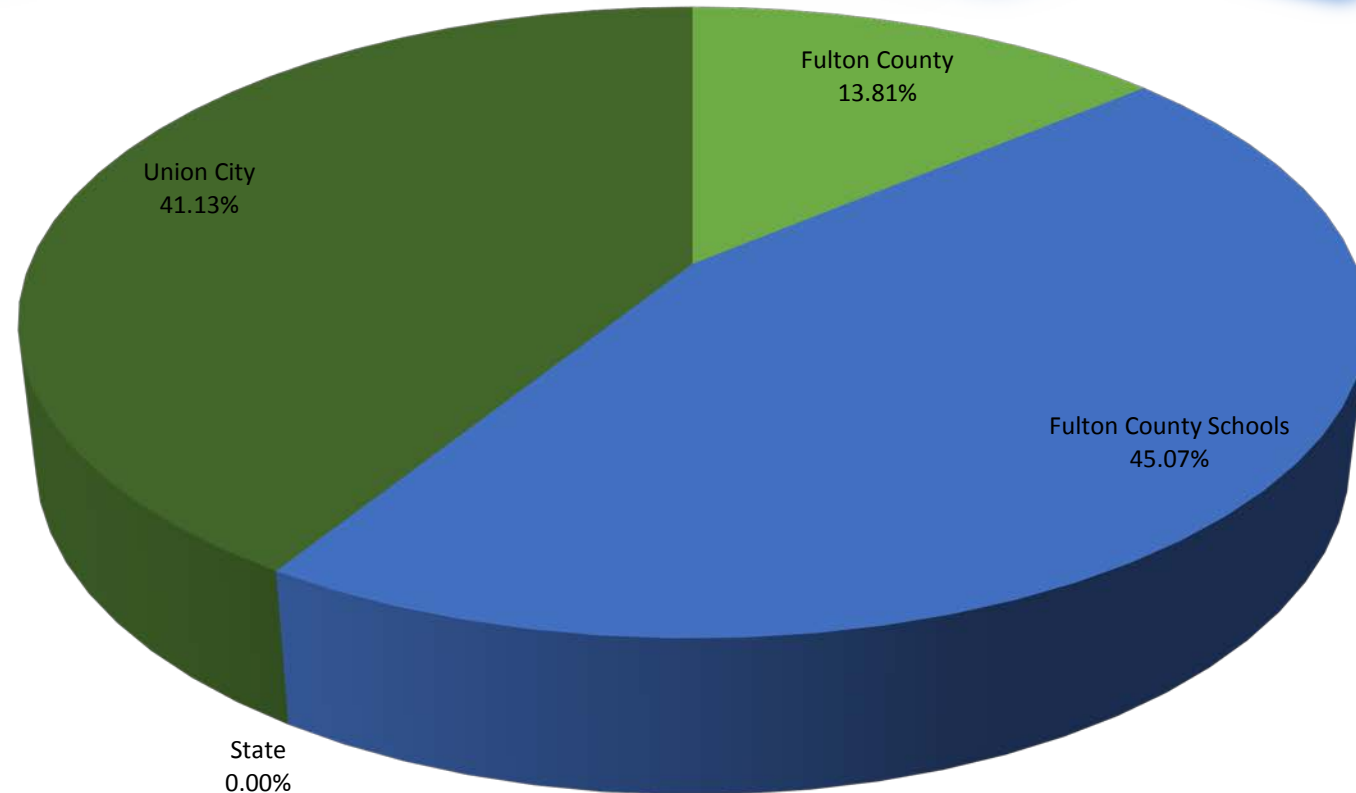
| DESCRIPTION | ABBREVIATION | AMOUNT | FORMULA |
|--|--------------|-------------|------------------------|
| 2015 Net Digest | PYD | 554,358,348 | |
| Net Value Added-Reassessment of Existing Real Property | RVA | -32,706,472 | |
| Other Net Changes to Taxable Digest | NAG | 315,717,555 | |
| 2016 Net Digest | CYD | 837,369,431 | (PYD+RVA+NAG) |
| 2015 Millage Rate | PYM | 0.015692 | |
| Millage Equivalent of Reassessed Value Added | ME | -0.000613 | (RVA/CYD) * PYM |
| Rollback Millage Rate for 2016 | RR | 0.016305 | PYM - ME |

COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

| | | |
|--|------------------------------|----------|
| If the 2016 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 | 0.016305 |
| | 2016 Millage Rate | 0.016305 |
| | Percentage Increase | 0.00% |

Where do my tax dollars go?

Where do my tax dollars go?

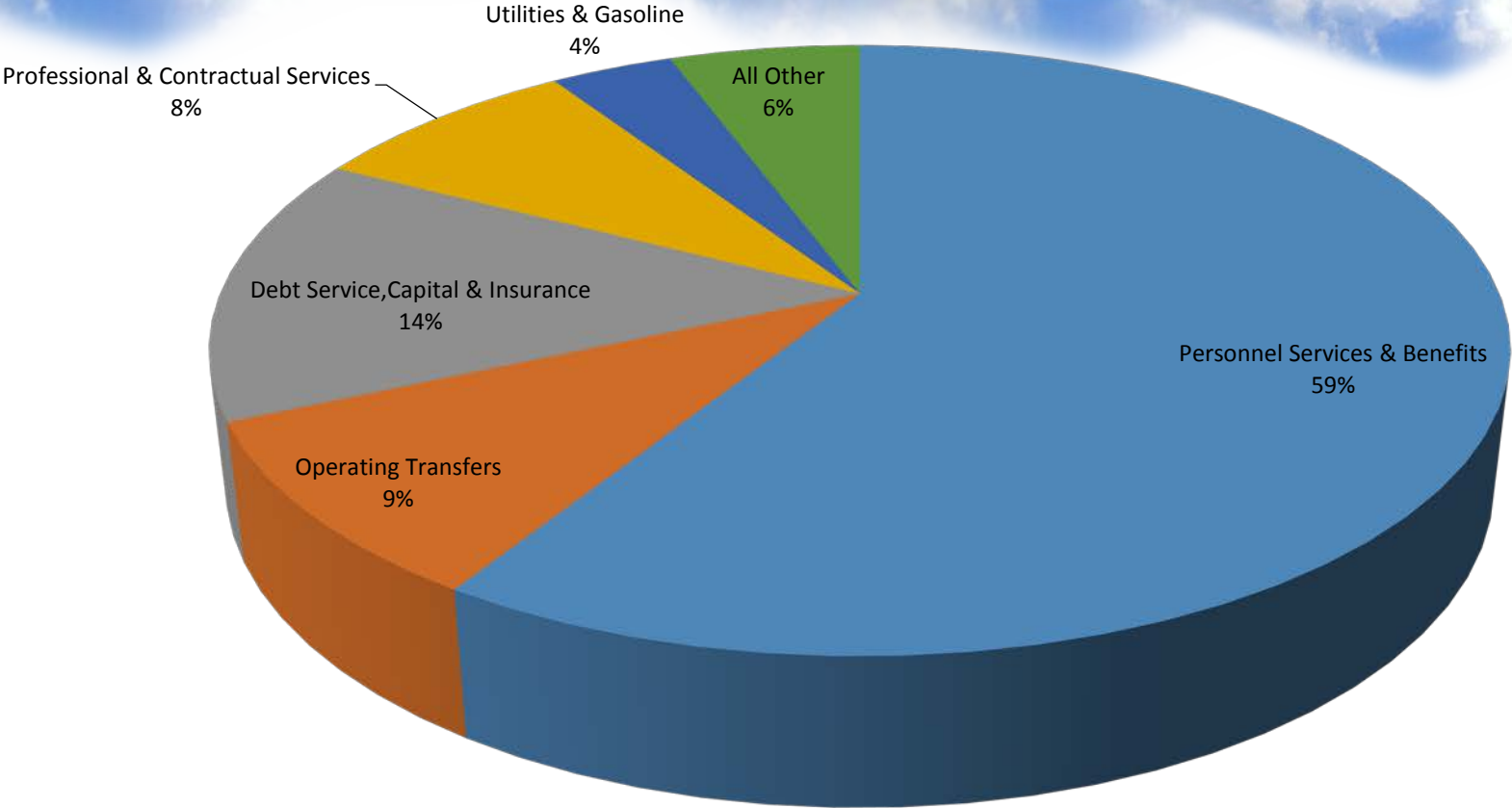


UNION CITY TAKES FLIGHT

| <i>100-General Fund</i> | | | | | | |
|--|---------------------|-------------------|---|---------------------|--------------------|----------------|
| <i>Anticipated Expenditures</i> | | | | | | |
| Description | FY16 Budget | Amended | Forecast | FY17 Budget | Variance | Percent |
| City Council | \$178,910 | 178,910 | 175,285 | 216,175 | \$37,265 | 20.83% |
| City Manager | 328,516 | 328,516 | 303,095 | 392,084 | 63,568 | 19.35% |
| General Operations | 961,445 | 961,445 | 1,000,720 | 1,140,315 | 178,870 | 18.60% |
| Finance | 629,096 | 629,096 | 615,972 | 686,877 | 57,781 | 9.18% |
| Legal Services | 200,000 | 200,000 | 200,500 | 200,000 | 0 | 0.00% |
| Human Resources | 187,749 | 187,749 | 184,094 | 226,579 | 38,830 | 20.68% |
| Facilities and Buildings | 38,900 | 39,211 | 46,130 | 77,600 | 38,389 | 97.90% |
| City Clerk | 157,966 | 157,966 | 175,659 | 222,639 | 64,673 | 40.94% |
| Municipal Court | 363,752 | 363,752 | 355,310 | 392,643 | 28,891 | 7.94% |
| Police | 4,920,167 | 4,920,167 | 4,647,886 | 5,243,132 | 322,965 | 6.56% |
| Fire Department | 4,023,578 | 4,023,578 | 3,876,744 | 4,177,068 | 153,490 | 3.81% |
| Public Services | 1,480,050 | 1,480,050 | 1,386,992 | 1,561,807 | 81,757 | 5.52% |
| Recreation | 410,345 | 410,995 | 402,461 | 554,190 | 143,195 | 34.84% |
| Community Development | 500,219 | 500,219 | 495,308 | 638,628 | 138,409 | 27.67% |
| Contingency | 932,529 | 916,156 | 500,000 | 352,502 | (563,654) | -61.52% |
| Other Financing Uses | 2,824,668 | 2,824,668 | 2,824,668 | 3,237,563 | 412,895 | 14.62% |
| TOTAL EXPENDITURES | \$18,137,890 | 18,122,478 | \$17,190,824 | \$19,319,801 | \$1,197,323 | 6.6% |
| | | | | | | |
| <i>100-General Fund</i> | | | | | | |
| <i>Fund Balance Analysis</i> | | | | | | |
| | | | Percent Fund Balance Used to Balance | | | 0.0% |
| Estimated Ending Fund Bal | \$9,560,268 | | | | | |
| | | | Projected Ending Fund Balance | | | 49.5% |

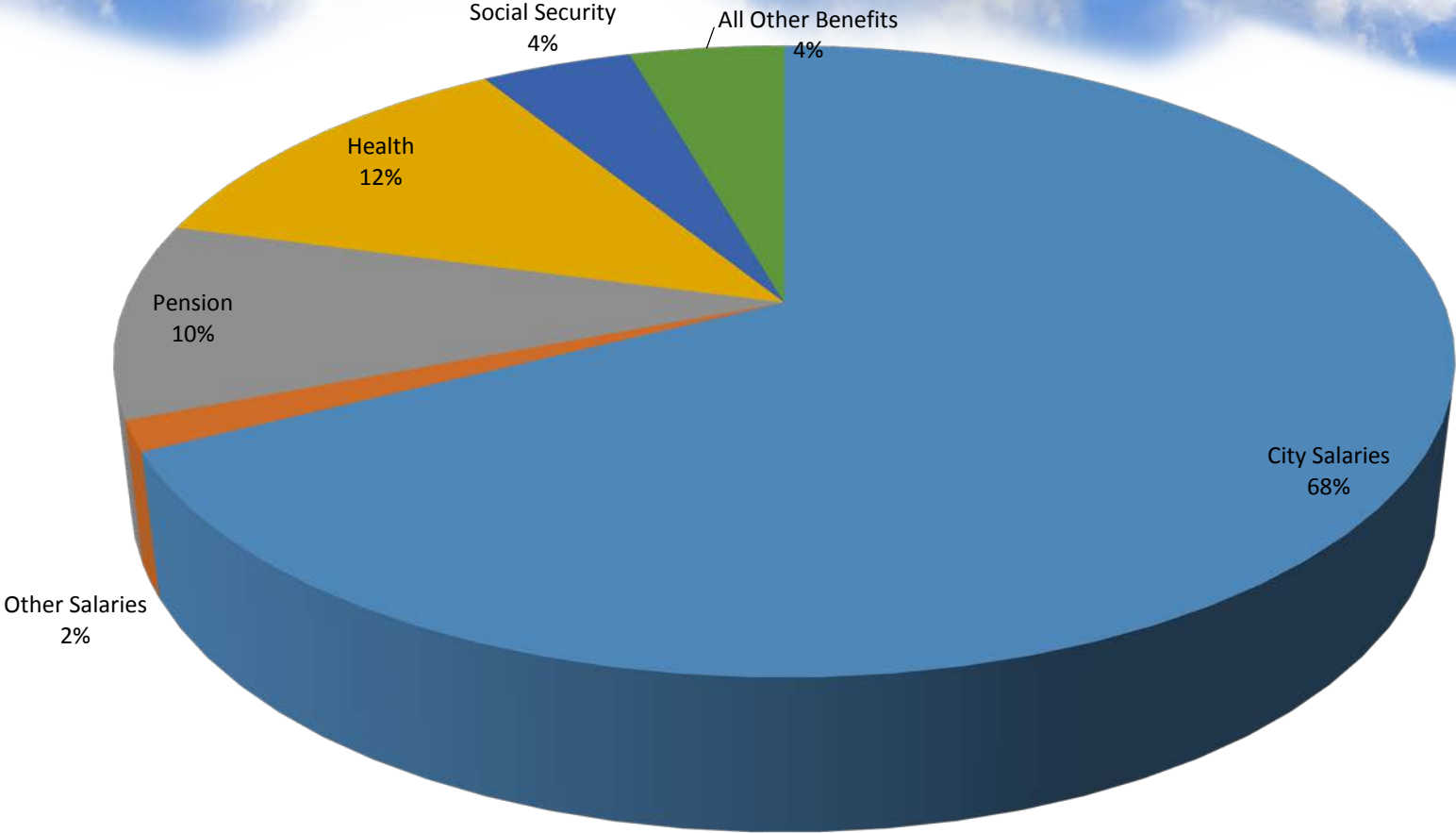
Fund 100 General Fund

Major Expenditure Categories



Fund 100 General Fund

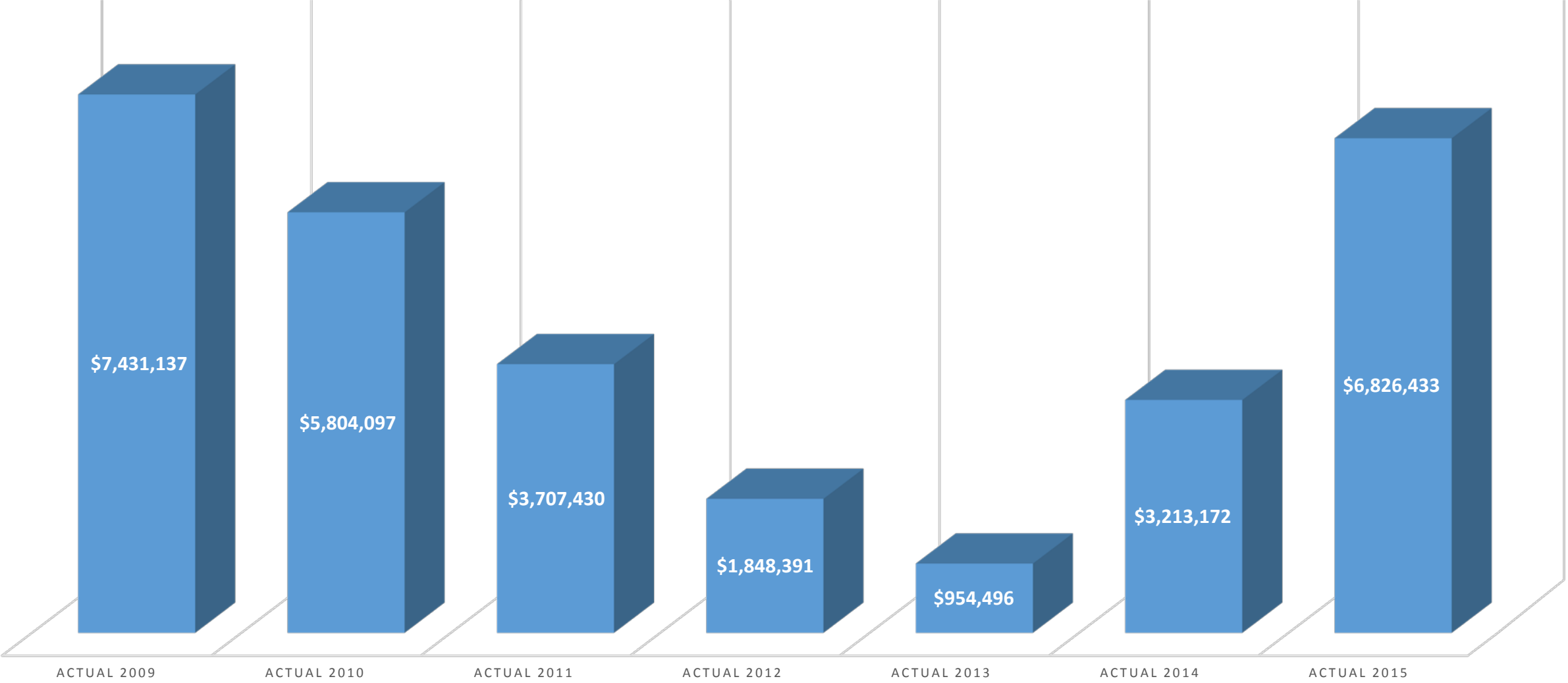
Personnel and Benefits



UNION CITY TAKES FLIGHT

General Fund – Fund Balance

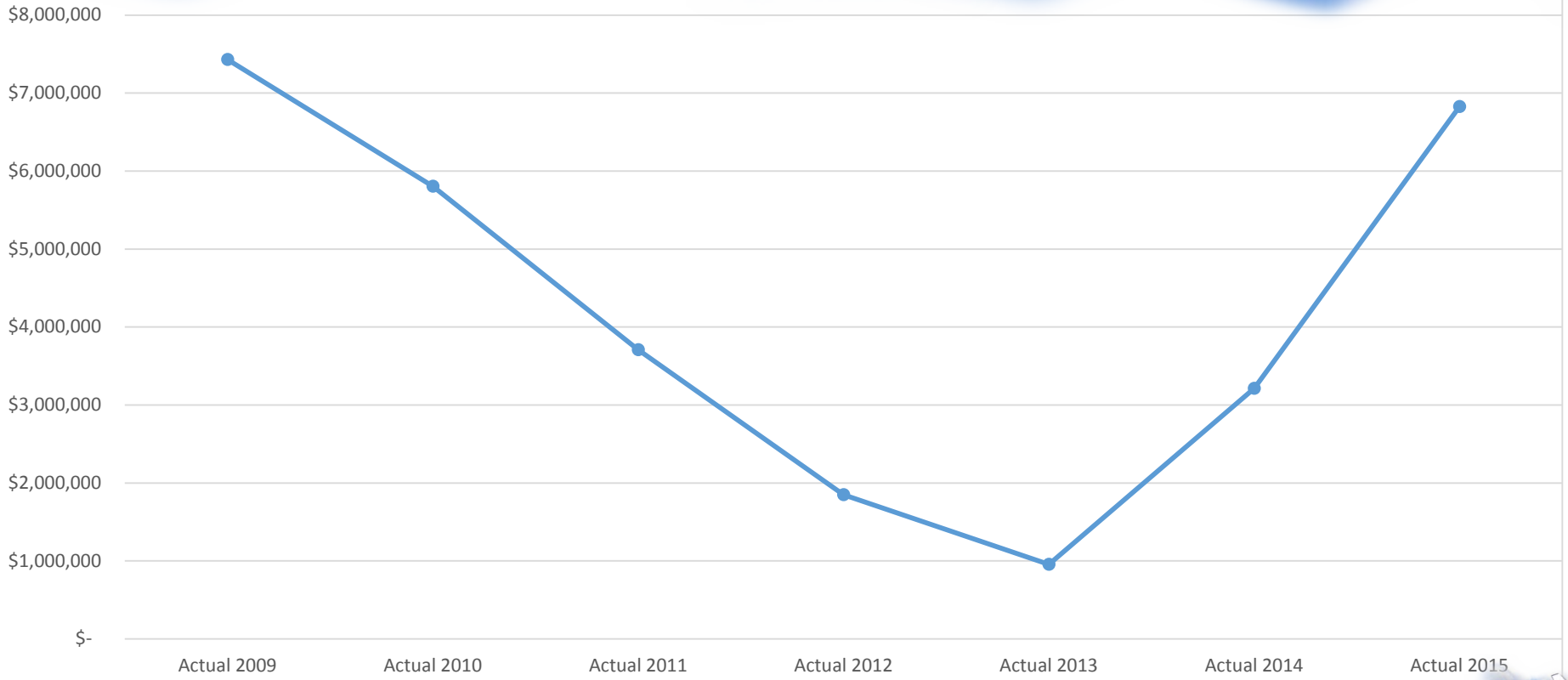
ENDING FUND BALANCE



General Fund – Fund Balance

5 Year Historical Vs. Current Budget

Fund Balance



FY 2016 Budget Highlights

EMPLOYMENT AND POSITION CONTROL General Fund

- Total FTE Count: 174
 - 166 Full-Time
 - 8 Part-Time
- Additions:
 - 1-Assistant Parks and Rec Director
 - 1-Marketing Specialist
 - 1-Lieutenant
 - 1-Certification Manager
- Changes:
 - 1- Conversion of Assistant City Clerk from part-time to full-time
 - 1- Conversion of HR Generalist to HR Manager
 - 1- Conversion of HR Administrative Assistant from part-time to full-time
- Potential Changes:
 - Conversion of Accounting Tech II to Accounting Tech III
 - Conversion of Permit Tech I to Permit Tech II



FY 2016 Budget Highlights

EMPLOYMENT AND POSITION CONTROL General Fund Continued

- Current Positions FLSA changes
 - Accountant II
 - Accountant III
 - Accounting Technician III
 - Asset Manager
 - Assistant City Clerk
 - Building Maintenance Supervisor
 - Court Administrator
 - Executive Administrative Assistant
 - HR Specialist
 - Maintenance Supervisor
 - Operations Coordinator
 - Planner, Sr.
 - Street Supervisor
 - Water Supervisor



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

United Healthcare Increase

| | Prior Year | Current Year |
|------------------------------|---------------|-----------------|
| Total Annual ER Contribution | \$ 999,731.00 | \$ 1,204,729.00 |
| ER \$ Variance to Current | | \$ 204,998.00 |
| ER % Variance to Current | | 20.5% |

Defined Benefit Contributions

FY 2016

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

FY 2017

| Recommended Amount | State Required Amount | Proposed Budget Amount FY 2017 |
|--------------------|-----------------------|--------------------------------|
| \$ 1,221,351.00 | \$ 821,849.00 | \$ 911,893.00 |



UNION CITY TAKES FLIGHT

210-Confiscated Assets Fund

Anticipated Revenues

| Description | FY16 Budget | Amended | Forecast | FY17 Budget | Variance | Percent |
|-----------------------|-----------------|-----------------|-------------|-----------------|----------------|--------------|
| Interest Income | \$0 | \$0 | \$18 | \$0 | \$0 | |
| Seized Funds | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Budgeted Fund Balance | \$15,000 | \$15,000 | \$0 | \$21,290 | \$6,290 | 41.9% |
| TOTAL REVENUES | \$15,000 | \$15,000 | \$18 | \$21,290 | \$6,290 | 41.9% |

Anticipated Expenditures

| Description | FY16 Budget | Amended | Forecast | FY17 Budget | Variance | Percent |
|---------------------------|-----------------|-----------------|----------------|-----------------|----------------|--------------|
| Police | \$15,000 | \$15,000 | \$3,356 | \$21,290 | \$6,290 | 41.9% |
| TOTAL EXPENDITURES | \$15,000 | \$15,000 | \$3,356 | \$21,290 | \$6,290 | 41.9% |

210-Confiscated Assets Fund

| | | | | | |
|----------------------------------|----------------|--|--|---|--------------|
| Estimated Ending Fund Bal | \$1,017 | | | Percent Fund Balance Used to Balance | 66.3% |
| | | | | Projected Ending Fund Balance | 4.8% |

215 Emergency 911 Fund

Anticipated Revenues

| Description | FY16 Budget | Amended | Forecast | FY17 Budget | Variance | Percent |
|-----------------------------|------------------|------------------|------------------|------------------|-------------------|--------------|
| E-911 Surcharge Cell Phones | \$150,000 | \$150,000 | \$124,949 | \$128,000 | (\$22,000) | -14.7% |
| E-911 Surcharge Land Line | 110,000 | 110,000 | 92,266 | 110,000 | 0 | 0.0% |
| Wireless Cell Tower | 13,000 | 13,000 | 13,884 | 13,000 | 0 | 0.0% |
| General Fund Transfer In | 343,060 | 343,060 | 343,060 | 340,010 | (3,050) | -0.9% |
| Budgeted Fund Balance | 0 | 0 | 0 | 0 | 0 | |
| TOTAL REVENUES | \$616,060 | \$616,060 | \$574,159 | \$591,010 | (\$25,050) | -4.1% |

215 Emergency 911 Fund

Anticipated Expenditures

| Description | FY16 Budget | Amended | Forecast | FY17 Budget | Variance | Percent |
|---------------------------|------------------|------------------|------------------|------------------|-------------------|--------------|
| Police | \$616,060 | \$616,060 | \$584,139 | \$591,010 | (\$25,050) | -4.1% |
| TOTAL EXPENDITURES | \$616,060 | \$616,060 | \$584,139 | \$591,010 | (\$25,050) | -4.1% |

215 Emergency 911 Fund Fund Balance

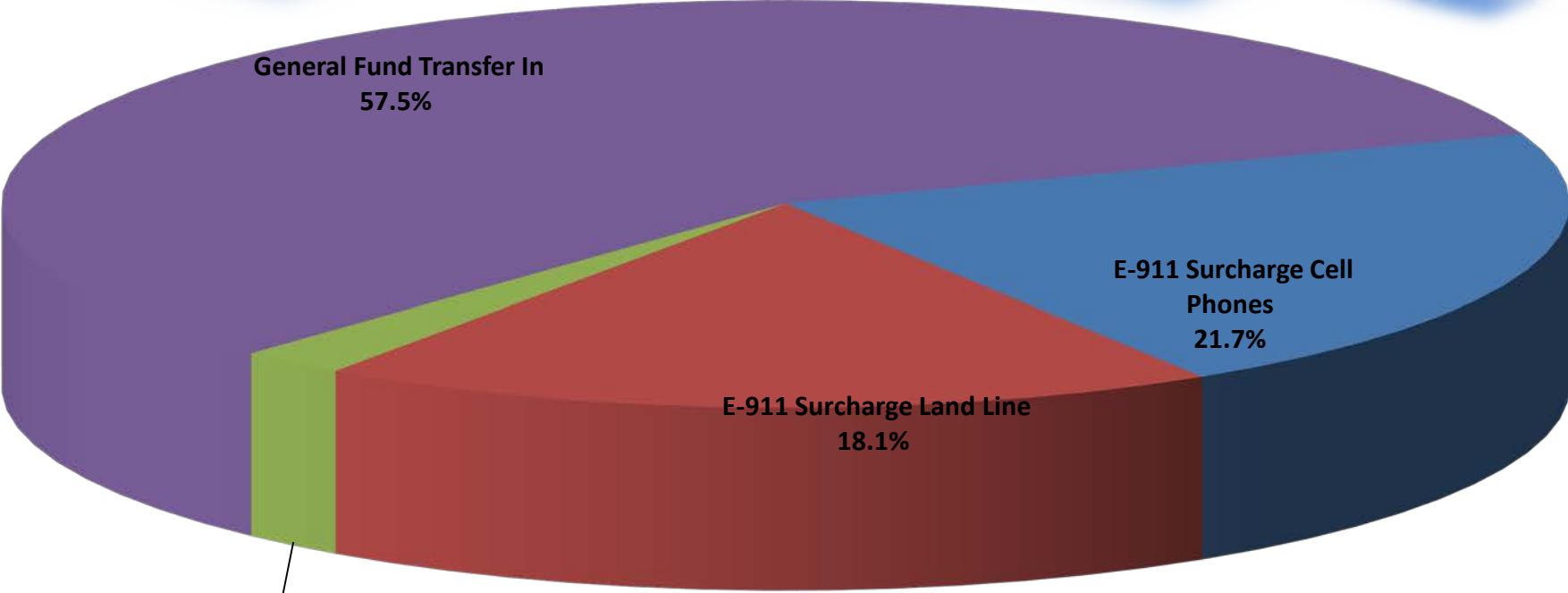
| | |
|---------------------------|----------|
| Estimated Ending Fund Bal | \$10,354 |
|---------------------------|----------|

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

| | |
|-------------------------------|------|
| Projected Ending Fund Balance | 1.8% |
|-------------------------------|------|

Fund 215

Revenue



Wireless Cell Tower
2.2%



UNION CITY TAKES FLIGHT

230-State Grants Fund

Anticipated Revenues

| Description | FY16 Budget | Amended | Forecast | FY17 Budget | Variance | Percent |
|-----------------------|------------------|------------------|------------------|------------------|-----------------|-------------|
| GateWay Grant | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| LMIG Grant | 145,000 | 145,000 | 288,336 | 255,896 | \$110,896 | 0.0% |
| Transfer In | 83,670 | 83,670 | 114,350 | 162,055 | \$78,385 | 93.7% |
| Budgeted Fund Balance | 280,198 | 280,198 | 0 | 135,000 | (\$145,198) | 100.0% |
| TOTAL REVENUES | \$508,868 | \$508,868 | \$402,686 | \$552,951 | \$44,083 | 8.7% |

230-State Grants Fund

Anticipated Expenditures

| Description | FY16 Budget | Amended | Forecast | FY17 Budget | Variance | Percent |
|---------------------------|------------------|------------------|------------------|------------------|-----------------|-------------|
| General Operating | \$508,868 | \$508,868 | \$447,604 | \$552,951 | \$44,083 | 8.7% |
| TOTAL EXPENDITURES | \$508,868 | \$508,868 | \$447,604 | \$552,951 | \$44,083 | 8.7% |

230-State Grants Fund Fund Balance Analysis

| | | | | | | |
|----------------------------------|--------------|--|--|---|--|---------------|
| Estimated Ending Fund Bal | (\$0) | | | | | |
| | | | | | | |
| | | | | Percent Fund Balance Used to Balance | | 100.0% |
| | | | | | | |
| | | | | Projected Ending Fund Balance | | 0.0% |

240-Federal Grants Fund

Anticipated Revenues

| Description | FY16 Budget | Amended | Forecast | FY17 Budget | Variance | Percent |
|-------------------------------|--------------------|------------------|-----------------|--------------------|-----------------|----------------|
| Fire Grant | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| SAFER Grant | \$380,170 | \$380,170 | \$0 | \$386,533 | \$6,363 | 0.0% |
| Police - Highway Safety Grant | 0 | 0 | 0 | 0 | 0 | 0.0% |
| BJA Bulletproof Vest Grant | 12,000 | 12,000 | 0 | 5,000 | (7,000) | -58.3% |
| JAG Grant | 12,000 | 12,000 | 14,316 | 16,731 | 4,731 | 39.4% |
| JAG Grant - Mobile Video | 36,023 | 36,023 | 0 | 30,039 | (5,984) | 0.0% |
| AFG Grant | 0 | 0 | 0 | 110,000 | 110,000 | 0.0% |
| COPS Grant | 0 | 0 | 0 | 144,675 | 144,675 | 0.0% |
| ARC - LCI Grant | 0 | 0 | 0 | 0 | 0 | 0.0% |
| HEAT Grant | 241,000 | 241,000 | 0 | 0 | (241,000) | -100.0% |
| Fire Prevention Grant | 12,685 | 12,685 | 0 | 25,000 | 12,315 | 97.1% |
| Transfer In General | 36,657 | 36,657 | 0 | 59,975 | 23,319 | 63.6% |
| Transfer In Seized | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Interest Income | 0 | 0 | 149 | 0 | 0 | 0.0% |
| Budgeted Fund Balance | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL REVENUES | \$730,534 | \$730,534 | \$14,465 | \$777,953 | \$47,419 | 6.5% |

240-Federal Grants Fund

Anticipated Expenditures

| Description | FY16 Budget | Amended | Forecast | FY17 Budget | Variance | Percent |
|---------------------------|--------------------|------------------|-----------------|--------------------|-----------------|----------------|
| General Operating | \$730,534 | \$730,534 | \$14,316 | \$777,953 | \$47,419 | 6.5% |
| TOTAL EXPENDITURES | \$730,534 | \$730,534 | \$14,316 | \$777,953 | \$47,419 | 6.5% |

240-Federal Grants Fund

Fund Balance Analysis

| | | | | | | |
|----------------------------------|----------------|--|--|---|--|-------------|
| Estimated Ending Fund Bal | \$4,652 | | | | | |
| | | | | Percent Fund Balance Used to Balance | | 0.0% |
| | | | | Projected Ending Fund Balance | | 0.6% |

254-Multiple Grants Fund

Anticipated Revenues

| Description | FY16 Budget | Amended | Forecast | FY17 Budget | Variance | Percent |
|----------------------------|-----------------|-----------------|-----------------|-----------------|----------------|--------------|
| Fire Misc Donations | \$10,000 | \$10,000 | \$0 | \$10,000 | \$0 | 0.0% |
| Police Misc Donations | 10,000 | 10,000 | 1,600 | 10,000 | \$0 | 0.0% |
| Operations Misc Donations | 2,000 | 2,000 | 2,263 | 2,000 | \$0 | 0.0% |
| Recreation Misc Donations | 5,000 | 5,000 | 650 | 5,000 | \$0 | 0.0% |
| KaBoom Grant | 0 | 0 | 0 | 0 | \$0 | 0.0% |
| GIRMA Safety Grant | 0 | 0 | 0 | 0 | \$0 | 0.0% |
| GIRMA Workers Comp Grant | 0 | 0 | 0 | 0 | \$0 | 0.0% |
| Georgia Power Rebate Grant | 1,000 | 1,000 | 0 | 1,000 | \$0 | 0.0% |
| Transfer In General | 0 | 0 | 39,350 | 0 | \$0 | 0.0% |
| Budgeted Fund Balance | 12,872 | 12,872 | 0 | 12,744 | (\$128) | 0.0% |
| TOTAL REVENUES | \$40,872 | \$40,872 | \$43,863 | \$40,744 | (\$128) | -0.3% |

254-Multiple Grants Fund

Anticipated Expenditures

| Description | FY16 Budget | Amended | Forecast | FY17 Budget | Variance | Percent |
|---------------------------|-----------------|-----------------|----------------|-----------------|----------------|--------------|
| General Operating | \$40,872 | \$40,872 | \$6,043 | \$40,744 | (\$128) | -0.3% |
| TOTAL EXPENDITURES | \$40,872 | \$40,872 | \$6,043 | \$40,744 | (\$128) | -0.3% |

Estimated Ending Fund Bal **\$12,873**

Percent Fund Balance Used to Balance **99.8%**

Projected Ending Fund Balance **31.6%**

| | | | | | | |
|---|--------------------|------------------|------------------|---|-----------------|----------------|
| <i>255-Motor Vehicle Rental Tax Fund</i> | | | | | | |
| <i>Anticipated Revenues</i> | | | | | | |
| Description | FY16 Budget | Amended | Forecast | FY17 Budget | Variance | Percent |
| Motor Vehicle Taxes | \$157,000 | \$157,000 | \$160,000 | \$160,000 | \$3,000 | 1.9% |
| Budgeted Fund Balance | 0 | 0 | 0 | 0 | 0 | |
| TOTAL REVENUES | \$157,000 | \$157,000 | \$160,000 | \$160,000 | \$3,000 | 1.9% |
| <i>255-Motor Vehicle Rental Tax Fund</i> | | | | | | |
| <i>Anticipated Expenditures</i> | | | | | | |
| Description | FY16 Budget | Amended | Forecast | FY17 Budget | Variance | Percent |
| 255-Motor Vehicle Rental Tax | \$157,000 | \$157,000 | \$160,000 | \$160,000 | \$3,000 | 1.9% |
| TOTAL EXPENDITURES | \$157,000 | \$157,000 | \$160,000 | \$160,000 | \$3,000 | 1.9% |
| <i>255-Motor Vehicle Rental Tax Fund</i> | | | | | | |
| <i>Fund Balance Analysis</i> | | | | | | |
| Estimated Ending Fund Bal | \$33,913 | | | | | |
| | | | | Percent Fund Balance Used to Balance | | 0.0% |
| | | | | Projected Ending Fund Balance | | 21.2% |

| <i>275-HOTEL MOTEL TAX FUND</i> | | | | | | |
|--|--------------------|------------------|------------------|---|--------------------|----------------|
| <i>Anticipated Revenues</i> | | | | | | |
| Description | FY16 Budget | Amended | Forecast | FY17 Budget | Variance | Percent |
| Hotel Motel Taxes | \$285,000 | \$285,000 | \$290,000 | \$277,000 | (\$8,000) | -2.8% |
| Sponsorship Donations | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Budgeted Fund Balance | 381,766 | 381,766 | 0 | 0 | (381,766) | 0.0% |
| TOTAL REVENUES | \$666,766 | \$666,766 | \$290,000 | \$277,000 | (\$389,766) | -58.5% |
| <i>275-HOTEL MOTEL TAX FUND</i> | | | | | | |
| <i>Anticipated Expenditures</i> | | | | | | |
| Description | FY16 Budget | Amended | Forecast | FY17 Budget | Variance | Percent |
| Hotel Motel Expenditures | \$666,766 | \$666,766 | \$674,249 | \$277,000 | (\$389,766) | -58.5% |
| TOTAL EXPENDITURES | \$666,766 | \$666,766 | \$674,249 | \$277,000 | (\$389,766) | -58.5% |
| <i>275-HOTEL MOTEL TAX 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% |

291-TAD Fund

Anticipated Revenues

| Description | FY16 Budget | Amended | Forecast | FY17 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 | 47,165 | (8,655) | -15.5% |
| TOTAL REVENUES | \$55,820 | \$55,820 | \$0 | \$47,165 | (8,655) | -15.5% |

291-TAD Fund

Anticipated Expenditures

| Description | FY16 Budget | Amended | Forecast | FY17 Budget | Variance | Percent |
|---------------------------|-----------------|-----------------|----------------|-----------------|----------------|---------------|
| 291-TAD Fund | \$55,820 | \$55,820 | \$8,115 | \$47,165 | (8,655) | -15.5% |
| TOTAL EXPENDITURES | \$55,820 | \$55,820 | \$8,115 | \$47,165 | (8,655) | -15.5% |

291-TAD Fund

Fund Balance Analysis

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

| | |
|--------------------------------------|-------|
| Percent Fund Balance Used to Balance | 98.9% |
|--------------------------------------|-------|

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

343-Capital TE Grant Fund

Anticipated Revenues

| Description | FY16 Budget | Amended | Forecast | FY17 Budget | Variance | Percent |
|-----------------------|------------------|------------------|------------------|--------------------|------------------|---------------|
| Federal Grant | \$338,973 | \$338,973 | \$194,220 | \$1,118,570 | \$779,597 | 230.0% |
| Transfer In General | 248,252 | 248,252 | 248,252 | 383,144 | 134,892 | 54.3% |
| Fund Balance | 0 | 0 | 0 | 0 | 0 | |
| TOTAL REVENUES | \$587,225 | \$587,225 | \$442,472 | \$1,501,714 | \$914,489 | 155.7% |

¹Ronald Bridges Park Trail completed - reimbursement reflected.

343-Capital TE Grant Fund

Anticipated Expenditures

| Description | FY16 Budget | Amended | Forecast | FY17 Budget | Variance | Percent |
|---------------------------|------------------|------------------|------------------|--------------------|------------------|---------------|
| Public Services | \$587,225 | \$587,225 | \$193,195 | \$1,501,714 | \$914,489 | 155.7% |
| TOTAL EXPENDITURES | \$587,225 | \$587,225 | \$193,195 | \$1,501,714 | \$914,489 | 155.7% |

343-Capital TE Grant Fund

Fund Balance Analysis

| | | | | | | |
|----------------------------------|------------------|--|--|---|--|--------------|
| Estimated Ending Fund Bal | \$495,355 | | | | | |
| | | | | | | |
| | | | | Percent Fund Balance Used to Balance | | 0.0% |
| | | | | | | |
| | | | | Projected Ending Fund Balance | | 33.0% |

Fund 343 Capital TE Grant Fund

- Pedestrian Sidewalk Phase I – Dodson Road, and Union Street
 - Let schedule, August 2017
 - CST FY 2018
- Pedestrian Sidewalk Phase II – Highway 29 from SR 138 to Lower Dixie Lake Road and Pedestrian Sidewalk at Lester Road by Christian City.
 - Let schedule, December 2016
 - CST FY 2017



Fund 343 Capital TE Grant Fund

- Pedestrian Sidewalk Phase III – Various sidewalk projects:
 - Lakeside Drive-From Alexander Avenue to Stonewall Drive
 - Shannon Boulevard- From Shannon Parkway to Oakley Road
 - Oakley Road- From Shannon Boulevard to Flat Shoals Road
 - Let schedule, October 2016
 - CST FY2017



345-CDBG Capital Grant Fund

Anticipated Revenues

| Description | FY16 Budget | Amended | Forecast | FY17 Budget | Variance | Percent |
|-----------------------|--------------------|-----------------|-----------------|--------------------|-----------------|----------------|
| 2015 CDBG Grant | 57,000 | 57,000 | 57,255 | | (57,000) | -100.0% |
| 2016 CDBG Grant | | | | 55,000 | 55,000 | 0.0% |
| Transfer In General | 10,000 | 10,000 | 0 | 21,500 | 11,500 | 115.0% |
| Interest Income | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Budgeted Fund Balance | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL REVENUES | \$67,000 | \$67,000 | \$57,255 | \$76,500 | \$9,500 | 14.2% |

345-CDBG Capital Grant Fund

Anticipated Expenditures

| Description | FY16 Budget | Amended | Forecast | FY17 Budget | Variance | Percent |
|---------------------------|--------------------|-----------------|-----------------|--------------------|-----------------|----------------|
| Public Services | \$67,000 | \$67,000 | \$55,000 | \$76,500 | \$9,500 | 14.2% |
| TOTAL EXPENDITURES | \$67,000 | \$67,000 | \$55,000 | \$76,500 | \$9,500 | 14.2% |

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 | | 0.4% |

350-Capital Projects Fund

Anticipated Revenues

| Description | FY16 Budget | Amended | Forecast | FY17 Budget | Variance | Percent |
|-------------------------|------------------|------------------|------------------|--------------------|------------------|--------------|
| Interest Earned | \$0 | \$0 | \$0 | \$0 | \$0 | |
| MARTA Offset Allocation | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Transfer In General | 200,000 | 200,000 | 200,000 | 655,491 | 455,491 | 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 | 626,000 | 626,000 | 0 | 607,984 | (18,016) | -2.9% |
| TOTAL REVENUES | \$826,000 | \$826,000 | \$200,000 | \$1,263,475 | \$437,475 | 53.0% |

350-Capital Projects Fund

Anticipated Expenditures

| Description | FY16 Budget | Amended | Forecast | FY17 Budget | Variance | Percent |
|---------------------------|------------------|------------------|------------------|--------------------|------------------|--------------|
| Capital Projects | \$826,000 | \$826,000 | \$221,713 | \$1,263,475 | \$437,475 | 53.0% |
| TOTAL EXPENDITURES | \$826,000 | \$826,000 | \$221,713 | \$1,263,475 | \$437,475 | 53.0% |

350-Capital Projects Fund Fund Balance Analysis

| | | | | | | |
|----------------------------------|------------|--|--|---|--|---------------|
| Estimated Ending Fund Bal | \$0 | | | | | |
| | | | | | | |
| | | | | Percent Fund Balance Used to Balance | | 100.0% |
| | | | | Projected Ending Fund Balance | | 0.0% |

PROJECT LIST

- City Vehicles (Lease Purchase)
 - Fire Engine (1)
 - Police Cars (10)
 - Staff Trucks (2)
 - Staff Cars (2)
- Water Tower Improvements
- Hwy 29 Ball Field Improvements
- Gateway Improvements



Debt Service Funds

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

- **Fund 410-2014 GO (General Obligation) Debt Service Fund –\$949,475**
- **Fund 419- 2010 GO (General Obligation) Debt Service Fund - \$0 (Paid off)**
- **Fund 420- 2010 COPS (Certificate of Participation) Debt Service Fund-\$485,113**
- **Fund 422-2016 GO (General Obligation) Debt Service Fund –GMC Renovation**



505 - Water & Sewer Fund

Anticipated Revenues

| Description | FY16 Budget | Amended | Forecast | FY17 Budget | Variance | Percent |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|------------------|-------------|
| Service Charges | \$93,000 | \$93,000 | \$142,938 | \$145,000 | 52,000 | 55.9% |
| Penalty On Late Pay | 125,000 | 125,000 | 142,334 | 144,649 | 19,649 | 15.7% |
| Water Sales | 3,600,000 | 3,600,000 | 3,700,377 | 3,716,000 | 116,000 | 3.2% |
| Water Tap Fees | 500 | 500 | 22,000 | 11,044 | 10,544 | |
| Water Meter Sales | 0 | 0 | 24,550 | 20,000 | 20,000 | |
| Sewer Sales | 2,595,200 | 2,595,200 | 2,602,605 | 2,612,259 | 17,059 | 0.7% |
| Sewer Tap Fees | 800 | 800 | 39,300 | 10,000 | 9,200 | |
| Interest Income | 8,000 | 8,000 | 635 | 10,000 | 2,000 | 25.0% |
| Other Revenue | 5,000 | 5,000 | 1,970 | 5,000 | 0 | 0.0% |
| Sewer Connection Permits | 0 | 0 | 69,300 | 25,000 | 25,000 | |
| Transfer In from General Fund | 185,547 | 185,547 | 185,547 | 185,000 | (547) | |
| Fund Balance | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL REVENUES | \$6,613,047 | \$6,613,047 | \$6,931,557 | \$6,883,953 | \$270,906 | 4.1% |

505 - Water & Sewer Fund

Anticipated Expenditures

| Description | FY16 Budget | Amended | Forecast | FY17 Budget | Variance | Percent |
|---------------------------|--------------------|--------------------|--------------------|--------------------|------------------|-------------|
| Public Service & Finance | \$6,613,047 | \$6,613,047 | \$6,959,845 | \$6,883,953 | \$270,905 | 4.1% |
| TOTAL EXPENDITURES | \$6,613,047 | \$6,613,047 | \$6,959,845 | \$6,883,953 | \$270,905 | 4.1% |

505 - Water & Sewer Fund

Fund Balance Analysis

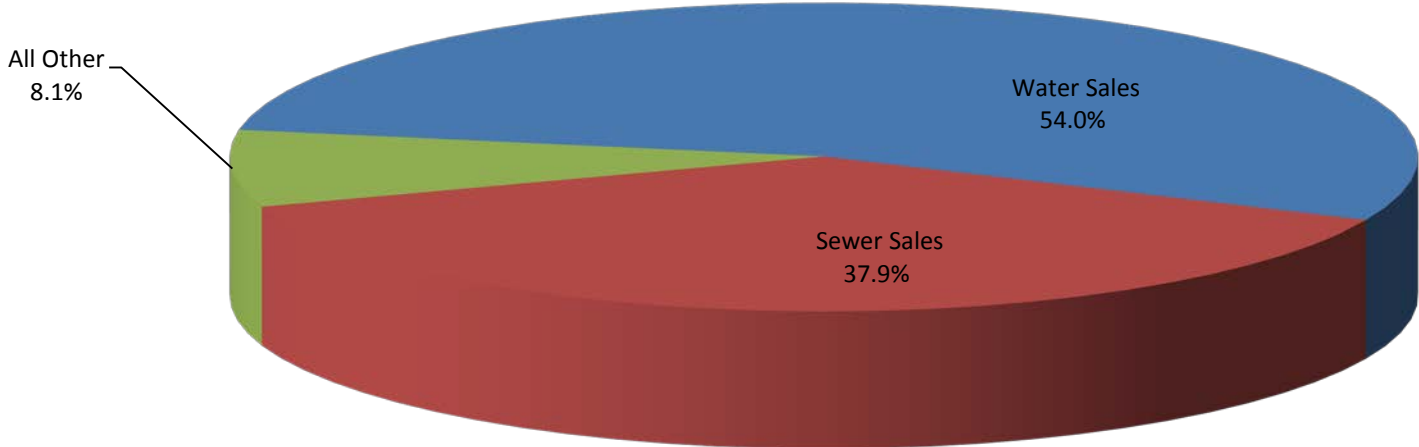
| | |
|----------------------------------|------------------|
| Estimated Ending Cash Bal | \$538,014 |
|----------------------------------|------------------|

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

| | |
|--------------------------------------|-------------|
| Projected Ending Fund Balance | 7.8% |
|--------------------------------------|-------------|

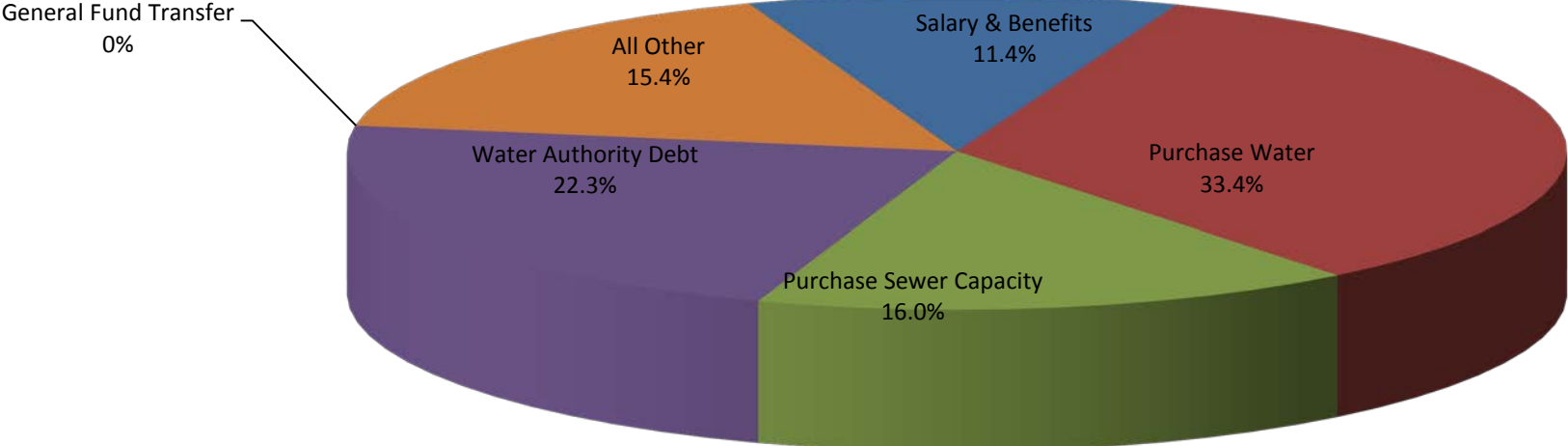
Fund 505 Water & Sewer Fund

Revenue



Fund 505 Water & Sewer Fund

Expenditures



506-Water & Sewer Capital Projects Fund

Anticipated Revenues

| Description | FY16 Budget | Amended | Forecast | FY17 Budget | Variance | Percent |
|-------------------------|--------------------|--------------------|------------------|------------------|--------------------|---------------|
| Interest Earned | \$135 | \$135 | \$93 | \$90 | (\$45) | -33.3% |
| 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 | 1,100,000 | 1,100,000 | 440,600 | 671,625 | (\$428,375) | -38.9% |
| TOTAL REVENUES | \$1,100,135 | \$1,100,135 | \$440,693 | \$671,715 | (\$428,420) | -38.9% |

506-Water & Sewer Capital Projects Fund

Anticipated Expenditures

| Description | FY16 Budget | Amended | Forecast | FY17 Budget | Variance | Percent |
|---------------------------|--------------------|--------------------|------------------|------------------|--------------------|---------------|
| Capital Projects | \$1,100,135 | \$1,100,135 | \$440,693 | \$671,715 | (\$428,420) | -38.9% |
| TOTAL EXPENDITURES | \$1,100,135 | \$1,100,135 | \$440,693 | \$671,715 | (\$428,420) | -38.9% |

506-Water & Sewer Capital Projects Fund

Fund Balance Analysis

| | |
|---------------------------|------|
| Estimated Ending Cash Bal | \$ - |
|---------------------------|------|

| | |
|--------------------------------------|-------|
| Percent Fund Balance Used to Balance | 60.4% |
|--------------------------------------|-------|

| | |
|-------------------------------|------|
| Projected Ending Cash Balance | 0.0% |
|-------------------------------|------|

540-Sanitation Fund

Anticipated Revenues

| Description | FY16 Budget | Amended | Forecast | FY17 Budget | Variance | Percent |
|-----------------------|--------------------|------------------|------------------|--------------------|------------------|----------------|
| Sanitation Fee | \$675,000 | \$675,000 | \$674,993 | \$1,200,000 | \$525,000 | 77.8% |
| Franchise Fee | 123,300 | \$123,300 | 122,017 | 141,600 | \$18,300 | 14.8% |
| Penalty Late Payment | 18,000 | \$18,000 | 18,689 | 18,000 | \$0 | 0.0% |
| All Other | 3,000 | \$3,000 | 2,948 | 1,000 | (2,000) | |
| Budgeted Fund Balance | \$0 | \$0 | | \$0 | \$0 | 0.0% |
| TOTAL REVENUES | \$819,300 | \$819,300 | \$818,647 | \$1,360,600 | \$541,300 | 66.1% |

540-Sanitation Fund

Anticipated Expenditures

| Description | FY16 Budget | Amended | Forecast | FY17 Budget | Variance | Percent |
|---------------------------|--------------------|------------------|------------------|--------------------|------------------|----------------|
| Sanitation | \$819,300 | \$819,300 | \$818,647 | \$1,360,600 | \$541,300 | 66.1% |
| TOTAL EXPENDITURES | \$819,300 | \$819,300 | \$818,647 | \$1,360,600 | \$541,300 | 66.1% |

***540-Sanitation Fund
Fund Balance Analysis***

| | | | | | | |
|----------------------------------|------------------|--|--|---|--|--------------|
| Estimated Ending Fund Bal | \$188,857 | | | | | |
| | | | | Percent Fund Balance Used to Balance | | 0.0% |
| | | | | Projected Ending Fund Balance | | 13.9% |

555-Correctional Bureau Fund

Anticipated Revenues

| Description | FY16 Budget | Amended | Forecast | FY17 Budget | Variance | Percent |
|-------------------------|--------------------|------------------|------------------|--------------------|-----------------|----------------|
| Rent Revenue-FulCo Jail | \$560,556 | \$560,556 | \$568,381 | \$560,556 | \$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 | FY16 Budget | Amended | Forecast | FY17 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 | \$256,145 | | | | | |
| | | | | | | |
| | | | | Percent Fund Balance Used to Balance | | 0.0% |
| | | | | Projected Ending Fund Balance | | 45.7% |

700-Stormwater Utility Fund

Anticipated Revenues

| Description | FY16 Budget | Amended | Forecast | FY17 Budget | Variance | Percent |
|-----------------------|------------------|------------------|------------------|--------------------|------------------|--------------|
| Industrial | 65,000 | 65,000 | 65,000 | 65,000 | 0 | 0.0% |
| Commercial | 609,000 | 609,000 | 600,000 | 609,000 | 0 | 0.0% |
| Residential | 226,000 | 226,000 | 237,388 | 226,000 | 0 | 0.0% |
| Budgeted Fund Balance | 0 | 0 | 0 | 159,790 | 159,790 | |
| TOTAL REVENUES | \$900,000 | \$900,000 | \$902,388 | \$1,059,790 | \$159,790 | 17.8% |

700-Stormwater Utility Fund

Anticipated Expenditures

| Description | FY16 Budget | Amended | Forecast | FY17 Budget | Variance | Percent |
|---------------------------|------------------|------------------|------------------|--------------------|------------------|--------------|
| Capital Projects | \$900,000 | \$900,000 | \$754,105 | \$1,059,790 | \$159,790 | 17.8% |
| TOTAL EXPENDITURES | \$900,000 | \$900,000 | \$754,105 | \$1,059,790 | \$159,790 | 17.8% |

***700-Stormwater Utility Fund
Fund Balance Analysis***

| | | | | | | |
|----------------------------------|--------------------|--|---|--|--|---------------|
| Estimated Ending Fund Bal | \$1,445,035 | | | | | |
| | | | Percent Fund Balance Used to Balance | | | 107.8% |
| | | | Projected Ending Fund Balance | | | 136.4% |

900-Jail Authority Fund

Anticipated Revenues

| Description | FY16 Budget | Amended | Forecast | FY17 Budget | Variance | Percent |
|-----------------------------|--------------------|------------------|------------------|--------------------|-----------------|----------------|
| Jail Agreement | 780,444 | 780,444 | 780,444 | 780,444 | 0 | 0.00% |
| Transfer In from Corrective | 519 | 519 | 2,973 | 1,786 | 1,267 | 244.12% |
| Budgeted Fund Balance | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTAL REVENUES | \$780,963 | \$780,963 | \$783,417 | \$782,230 | \$1,267 | 0.16% |

900-Jail Authority Fund

Anticipated Expenditures

| Description | FY16 Budget | Amended | Forecast | FY17 Budget | Variance | Percent |
|---------------------------|--------------------|------------------|------------------|--------------------|-----------------|----------------|
| Debt Service | \$780,963 | \$780,963 | \$783,417 | \$782,230 | \$1,267 | 0.16% |
| TOTAL EXPENDITURES | \$780,963 | \$780,963 | \$783,417 | \$782,230 | \$1,267 | 0.16% |

***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% |

Budget Summary

| Summary by Fund | | |
|-----------------|-------------------------------------|---------------|
| 100 | General Fund | \$ 19,319,801 |
| 210 | Confiscated Assets Fund | \$ 21,290 |
| 215 | E911 Fund | \$ 591,010 |
| 230 | State Grant Fund | \$ 552,951 |
| 240 | Federal Grant Fund | \$ 777,953 |
| 254 | Multiple Grant Fund | \$ 40,744 |
| 255 | Motor Vehicle Fund | \$ 160,000 |
| 275 | Hotel Motel Fund | \$ 277,000 |
| 291 | TAD Fund | \$ 47,165 |
| 343 | Capital TE Grant Fund | \$ 1,501,714 |
| 345 | CDBG Capital Grant Fund | \$ 76,500 |
| 350 | Capital Projects Fund | \$ 1,263,475 |
| 410 | 2014 GO Bond Debt Service | \$ 949,475 |
| 419 | 2010 GO Bond Debt Service | \$ 485,113 |
| 420 | 2010 COPS Debt Service Fund | \$ 467,638 |
| 422 | 2016 GO Bond Debt Service Fund | \$ 178,368 |
| 505 | Water & Sewer Fund | \$ 6,883,953 |
| 506 | Water & Sewer Capital Projects Fund | \$ 671,715 |
| 540 | Sanitation Fund | \$ 1,360,600 |
| 555 | Corrections Fund | \$ 560,556 |
| 700 | Stormwater Fund | \$ 1,059,790 |
| 900 | Jail Authority | \$ 782,230 |
| | | |
| | | \$ 38,029,041 |

