



UNION CITY

FY19 BUDGET PRESENTATION

August 21, 2018
5:30pm

NEXT LEVEL INITIATIVES

VISION STATEMENT

We are a vibrant community comprised of passionate residents whose values are based on family and the inclusion of all members of the City. Union City continues to push toward the future as the progressive city by engaging with the community and improving the quality of life and safety of all while building toward a goal of success.



MISSION STATEMENT

Union City plans and organizes growth through municipal services and programs to provide a high quality of life. We utilize:

- Innovation
- Best practices, and
- Streamlined processes in a cost effective, responsible, efficient and professional manner

Our goal is to provide the best place to live work, play, and stay in service to all people in the community.



BUDGET CALENDAR AND TIMELINE

Date	Event
June	Department Budget Review
July 10 th	Budget Work Shop (6:15pm)
August 7 th	Provide Budget Books to Council
August 21 st	City Council Budget Presentation (5:30 pm) Work Session (6:15 pm) Regular Council Meeting (7:00 pm) Public Hearing for Budget & Millage Rate (7:00 pm)
August 28 th	Adoption of the Millage Rate & Budget (6:15 pm)



Mayor and City Council Retreat Top Priorities

Seed money for
Development
Authority

Master Plan

Complete and
Market
Community Center

Ballfield Turf

Acquire Land for
Development
*(Consider Development Authority
Role)*

STRATEGIC FOCUS

Budget/Long Term Stability

Implement sound financial practices to sustain the long term viability of the City

Infrastructure Rehabilitation

Identify and upgrade the City's aging infrastructure including streets, public landscaping, sidewalks, public buildings and storm drains

Business Friendly/Generating Jobs

Create jobs to increase tax base by retaining existing businesses and recruiting new businesses

Create and Maintain Safe Neighborhoods

Improve public safety presence and community unity



SERVICE ENHANCEMENTS



ENHANCEMENT - BEAUTIFICATION

SF Pkwy
Maintenance ✓

City Limit Sign
Upgrade ✓

Landscaping
throughout
City ✓

Illuminated
Street signs ✓

New Street
Furniture (Trash
Cans/Benches) ✓



ENHANCEMENT - DEVELOPMENT

Master
Plan ✓

Container
Model ✓

TAD ✓





ENHANCEMENT - PARKS AND RECS

Hwy 29 Ballfield
Improvements ✓

PAL ✓





ENHANCEMENT - SMART CITY

Interpretative
Services✓

Genetec System✓

Body Cameras✓

License Plate
Readers✓

Code
Enforcement
Field Resources✓

Cyber Security✓

Police Vehicles✓



ENHANCEMENT -BLDG & FACILITIES

Court Improvements✓

City Hall Improvements✓

PERSONNEL REQUESTS

Fire Department

1 Fire Safety Educator/Fire Inspector
9 Firefighter EMTs
1 Fire Apparatus Operator (FAO)

Police Department

5 Police Officers
Reclass 1 position from Sergeant to Lieutenant (Training)
Reclass 3 positions from Master Patrol Officer to Sergeant (Training)

City Clerk

Assistant City Clerk
(Part time)

Finance

1 Accounting Technician

Public Services

Reclass 1 position from Asset Manager to Assistant Public Services Director
7 Laborers (1 water division)

Operations

Operations Coord.



FY 2019 ENHANCEMENTS

- City Clerk
 - 1 Part time Position
- Operations
 - 1 Additional FTE
- Finance
 - 1 Additional FTE
- Police
 - Funded new video camera system
 - Phased purchase of police vehicles
 - License Plate Readers
 - 5 Additional FTEs
 - 3 Reclassed Positions from Master Patrol to Sergeant
 - 1 Reclassed Position from Sergeant to Lieutenant

FY 2019 ENHANCEMENTS

- Fire
 - 4 Additional FTEs
 - 6 Additional Part time Positions
- Public Services
 - 6 Additional FTEs
 - 1 Reclassed position from Asset Manager to Assistant Public Services Director
 - Beautification improvements
- Community Development
 - Funding for Master Plan

FY 2019 ENHANCEMENTS

- Parks

- Phase II Hwy 29 Ballfield Improvements
- Building Community Center
- Restructure Basketball Court to include Tennis
- Funding for Police Athletic League (PAL)



FINANCIALS

FY 2019 Proposed Budgets



Major Revenue Sources

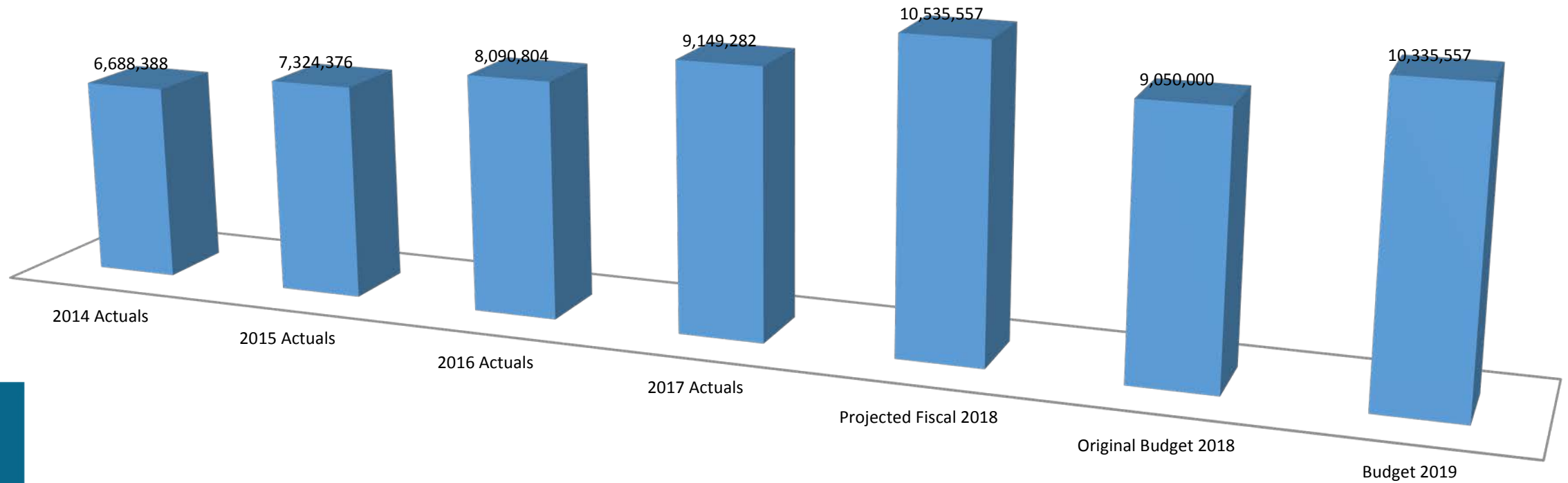
- Real/Personal Property Taxes
- Local Option Sales Tax
- Fines and Forfeitures
- Business & Occupational Tax
- Franchise Fees
- Insurance Premium Tax



FUND 100 – General Fund Revenues

Real/Personal Property Taxes

■ Real/Personal Property Taxes



COMPUTATION OF MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES FOR YEAR 2018

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	2017 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2018 DIGEST
REAL	590,981,340	8,811,120	32,215,520	632,007,980
PERSONAL	754,844,067		33,344,925	788,188,992
MOTOR VEHICLES	7,063,210		-2,083,780	4,979,430
MOBILE HOMES	377,617		242,077	619,694
TIMBER -100%	0		18,650	18,650
HEAVY DUTY EQUIP	7,276		-7,276	0
GROSS DIGEST	1,353,273,510	8,811,120	63,730,116	1,425,814,746
EXEMPTIONS	670,515,286	-62,138,446	26,321,430	634,698,270
NET DIGEST	682,758,224	70,949,566	37,408,686	791,116,476
FLPA Reimbursement Value				
Adjusted NET DIGEST	682,758,224	70,949,566	37,408,686	791,116,476
	(PYD)	(RVA)	(NAG)	(CYD)
2017 MILLAGE RATE >>>	0.016425	2018 PROPOSED MILLAGE RATE >>>	0.014952	

THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2017 Net Digest	PYD	682,758,224	
Net Value Added-Reassessment of Existing Real Property	RVA	70,949,566	
Other Net Changes to Taxable Digest	NAG	37,408,686	
2018 Net Digest	CYD	791,116,476	(PYD+RVA+NAG)
2017 Millage Rate	PYM	0.016425	
Millage Equivalent of Reassessed Value Added	ME	0.00147	(RVA/CYD) * PYM
Rollback Millage Rate for 2018	RR	0.014952	PYM - ME

COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

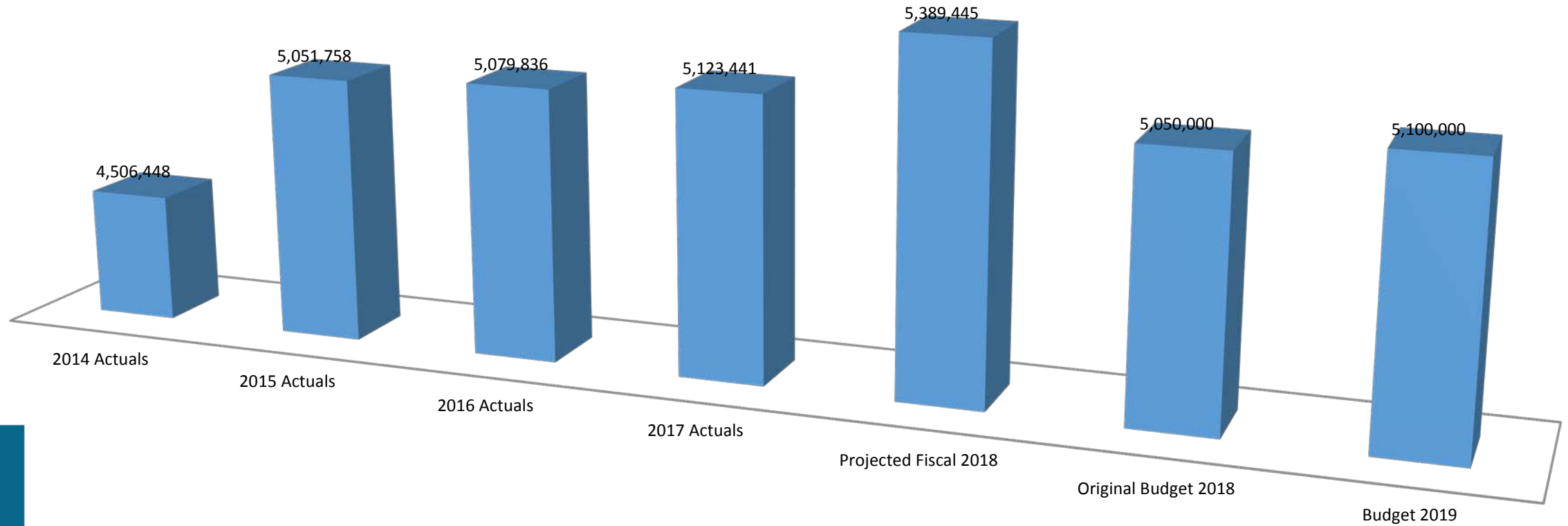
If the 2018 Proposed Millage Rate for this Taxing Jurisdiction exceeds the Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. Section 48-5-32.1(c) (2)	Rollback Millage Rate	0.014952
	2018 Millage Rate	0.014952
	Percentage Increase	0.00%



FUND 100 – General Fund Revenues

Local Option Sales Taxes

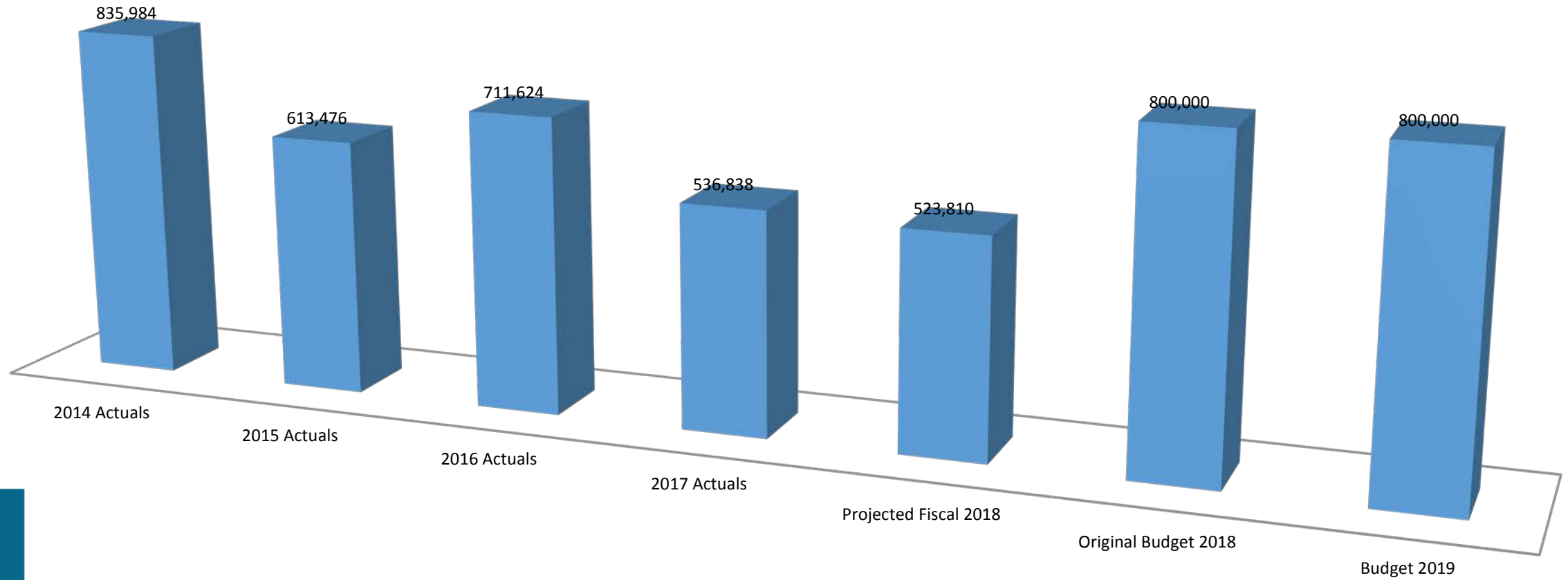
■ Local Option Sales Taxes





FUND 100 – General Fund Revenues

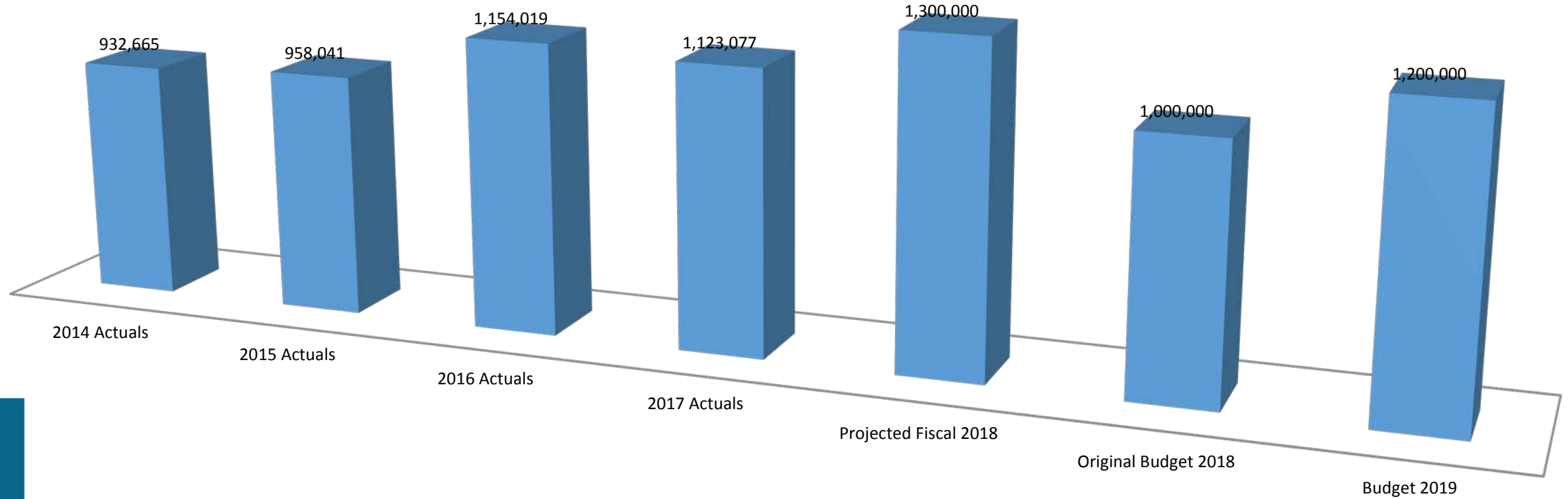
Fines and Forfeitures



FUND 100 – General Fund Revenues

Business & Occupational Tax

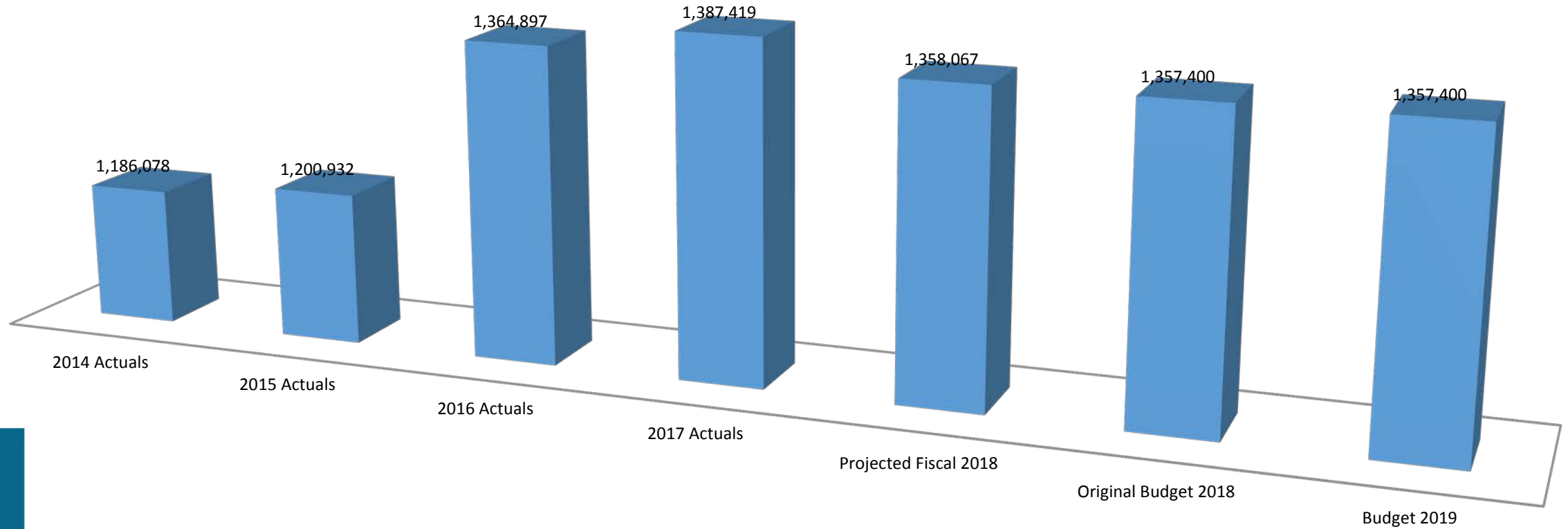
■ Business & Occupational Tax



FUND 100 – General Fund Revenues

Franchise Fees

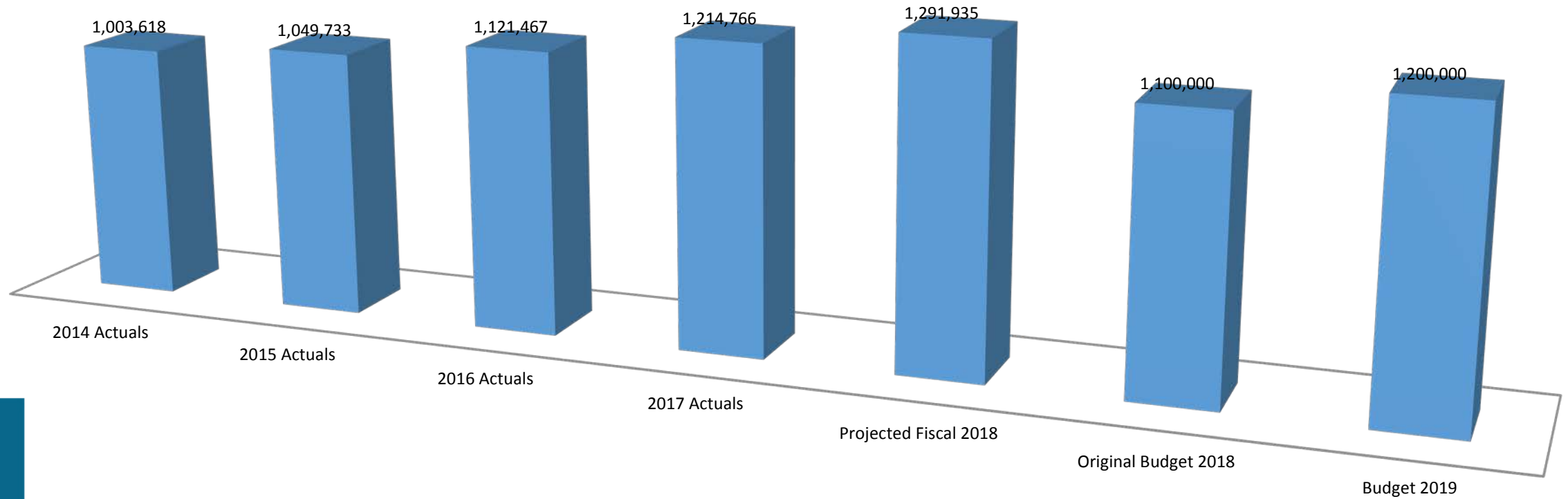
■ Franchise Fees



FUND 100 – General Fund Revenues

Insurance Premium Tax

■ Insurance Premium Tax



Fund 100 – General Fund Revenues

<i>100-General Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
Real/Personal Property Tax	\$9,050,000	\$9,050,000	\$10,535,557	\$10,335,557	\$1,285,557	14.2%
Water & Sewer Transfer	0	0	0	0	0	0.0%
Sanitation Fund Transfer	129,276	129,276	129,276	133,155	3,879	3.0%
Stormwater Fund Transfer	132,290	132,290	132,290	136,259	3,969	3.0%
Hotel/Motel Fund Transfer	166,200	166,200	166,200	186,000	19,800	11.9%
Motor Vehicle Fund Transfer	176,000	176,000	176,000	174,000	(2,000)	-1.1%
Local Option Sales Tax	5,050,000	5,050,000	5,389,445	5,100,000	50,000	1.0%
Fines & Forfeitures	805,000	805,000	523,810	805,000	0	0.0%
Business & Occupational Tax	1,000,000	1,000,000	1,300,000	1,200,000	200,000	20.0%
Franchise Fees	1,355,800	1,355,800	1,356,261	1,355,800	0	0.0%
Insurance Premium Tax	1,100,000	1,100,000	1,291,935	1,200,000	100,000	9.1%
All Other	1,817,100	1,817,100	2,305,990	2,229,550	412,450	22.7%
Budgeted Fund Balance	964,715	964,715	500,000	6,435,480	5,470,765	100.0%
TOTAL REVENUES	\$21,746,381	\$21,746,381	\$23,806,763	\$29,290,801	\$7,544,420	34.7%

Fund 100 – General Fund Expenditures

<i>Anticipated Expenditures</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
City Council	\$299,222	289,222	223,460	389,279	\$100,057	34.60%
City Manager	534,676	534,676	369,170	573,734	39,059	7.31%
General Operations	1,228,178	1,228,178	1,203,412	1,768,832	540,654	44.02%
Finance	728,308	728,308	636,193	719,929	(8,379)	-1.15%
Legal Services	200,000	200,000	192,620	200,000	0	0.00%
Human Resources	281,973	281,973	210,846	336,928	54,955	19.49%
Facilities and Buildings	119,300	119,300	67,401	164,972	45,672	38.28%
City Clerk	147,974	147,974	167,291	183,633	35,659	24.10%
Municipal Court	415,079	415,079	386,533	446,460	31,381	7.56%
Police	5,563,491	5,563,491	5,010,187	6,598,667	1,035,175	18.61%
Fire Department	4,470,914	4,470,914	3,987,834	4,843,678	372,764	8.34%
Public Services	1,738,215	1,738,215	1,360,977	3,019,571	1,281,355	73.72%
Recreation	718,577	718,577	453,410	963,502	244,924	34.08%
Community Development	702,200	702,200	465,045	909,889	207,690	29.58%
Contingency	350,000	350,000	325,372	437,783	87,783	25.08%
Other Financing Uses	4,258,274	4,258,274	3,923,054	7,733,943	3,475,668	81.62%
TOTAL EXPENDITURES	\$21,756,382	\$21,746,381	\$18,982,805	\$29,290,801	\$7,544,418	34.7%

100-General Fund

Anticipated Revenues

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Fines & Forfeitures	805,000	805,000	523,810	805,000	0	0.0%
Business & Occupational Tax	1,000,000	1,000,000	1,300,000	1,200,000	200,000	20.0%
Franchise Fees	1,355,800	1,355,800	1,356,261	1,355,800	0	0.0%
Insurance Premium Tax	1,100,000	1,100,000	1,291,935	1,200,000	100,000	9.1%
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City Clerk	147,974	147,974	167,291	183,633	35,659	24.10%
Municipal Court	415,079	415,079	386,533	446,460	31,381	7.56%
Police	5,563,491	5,563,491	5,010,187	6,598,667	1,035,175	18.61%
Fire Department	4,470,914	4,470,914	3,987,834	4,843,678	372,764	8.34%
Public Services	1,738,215	1,738,215	1,360,977	3,019,571	1,281,355	73.72%
Recreation	718,577	718,577	453,410	963,502	244,924	34.08%
Community Development	702,200	702,200	465,045	909,889	207,690	29.58%
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Other Financing Uses	4,258,274	4,258,274	3,923,054	7,733,943	3,475,668	81.62%
TOTAL EXPENDITURES	\$21,756,382	\$21,746,381	\$18,982,805	\$29,290,801	\$7,544,418	34.7%

\$0

100-General Fund

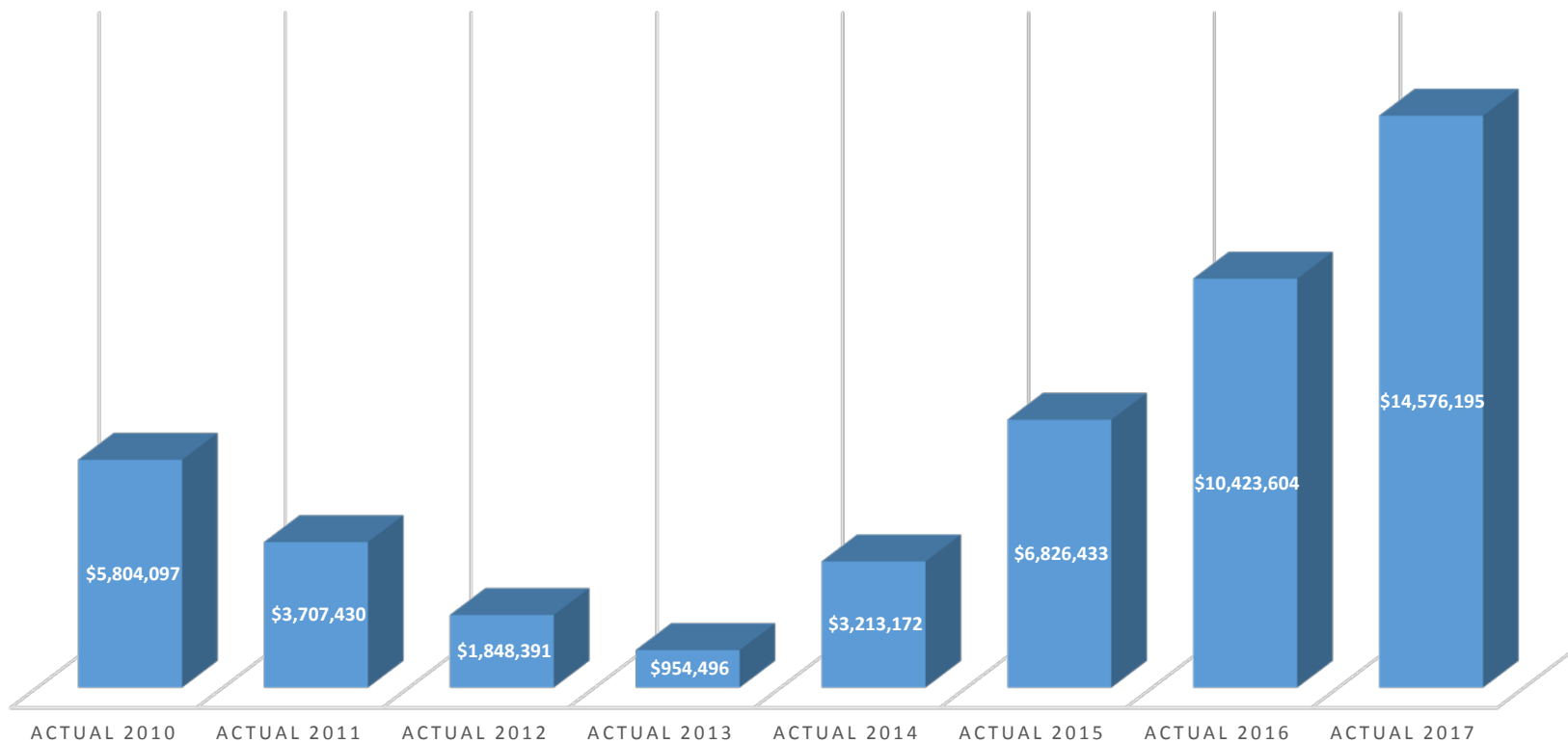
Fund Balance Analysis

Estimated Ending Fund Bal	\$10,188,715	Percent Fund Balance Used to Balance	44.2%
		Projected Ending Fund Balance	34.8%



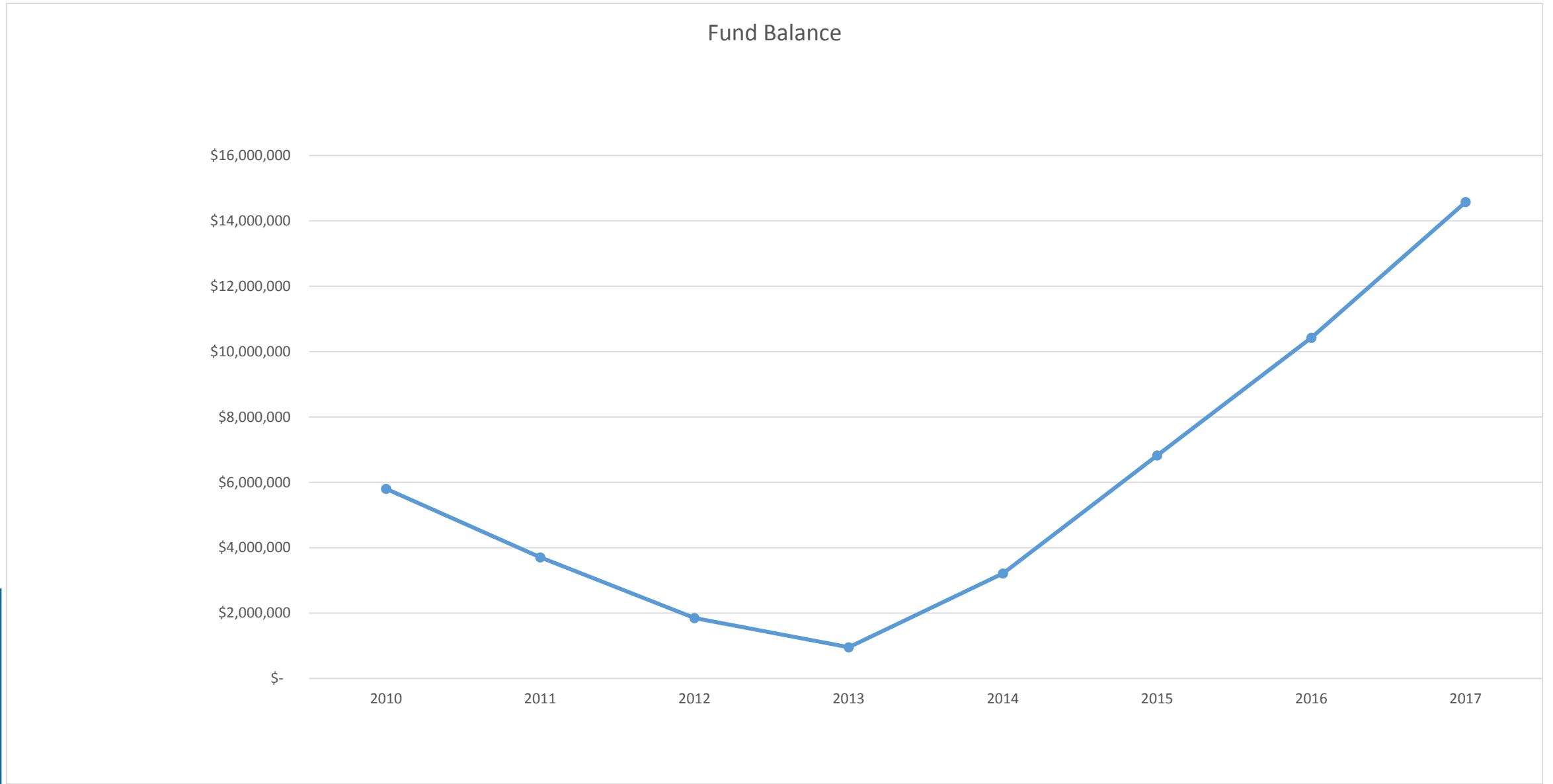
Fund Balance

ENDING FUND BALANCE





FUND BALANCE



Fund 210 – Confiscated Assets Fund

<i>210-Confiscated Assets Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
Interest Income	\$0	\$0	\$26	\$0	\$0	0.0%
Seized Funds	\$0	\$0	\$0	\$0	\$0	0.0%
Budgeted Fund Balance	\$13,963	\$13,963	\$0	\$42,641	\$28,678	205.4%
TOTAL REVENUES	\$13,963	\$13,963	\$26	\$42,641	\$28,678	205.4%

<i>Anticipated Expenditures</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
Police	\$13,963	\$13,963	\$4,890	\$42,641	\$28,678	205.4%
TOTAL EXPENDITURES	\$13,963	\$13,963	\$4,890	\$42,641	\$28,678	205.4%

<i>210-Confiscated Assets Fund</i>						
Estimated Ending Fund Bal	\$10,599			Percent Fund Balance Used to Balance		402.3%
				Projected Ending Fund Balance		24.9%

Fund 215 – Emergency 911 Fund

<i>215 Emergency 911 Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
E-911 Surcharge Cell Phones	\$36,250	\$36,250	\$34,880	\$0	(\$36,250)	-100.0%
E-911 Surcharge Land Line	25,000	25,000	38,097	0	(25,000)	-100.0%
Wireless Cell Tower	14,000	14,000	14,593	14,000	0	0.0%
General Fund Transfer In	482,425	482,425	490,414	552,400	69,975	14.5%
Budgeted Fund Balance	20,325	20,325	0	0	(20,325)	
TOTAL REVENUES	\$578,000	\$578,000	\$577,984	\$566,400	(\$11,600)	-2.0%

<i>215 Emergency 911 Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
Police	\$578,000	\$578,000	\$567,969	\$566,400	(\$11,600)	-2.0%
TOTAL EXPENDITURES	\$578,000	\$578,000	\$567,969	\$566,400	(\$11,600)	-2.0%

<i>215 Emergency 911 Fund</i>						
<i>Fund Balance</i>						
Estimated Ending Fund Bal	\$0					
				Percent Fund Balance Used to Balance		0.0%
				Projected Ending Fund Balance		0.0%

Fund 230 – State Grant Fund

<i>230-State Grants Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
GateWay Grant	\$0	\$0	\$0	\$0	\$0	0.0%
LMIG Grant	295,844	295,844	296,044	212,727	(\$83,117)	0.0%
Transfer In	259,576	259,576	0	360,257	\$100,681	38.8%
Budgeted Fund Balance	85,852	85,852	0	337,625	\$251,773	100.0%
TOTAL REVENUES	\$641,272	\$641,272	\$296,044	\$910,609	\$269,337	42.0%

<i>230-State Grants Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
General Operating	\$641,272	\$641,272	\$0	\$910,609	\$269,337	42.0%
TOTAL EXPENDITURES	\$641,272	\$641,272	\$0	\$910,609	\$269,337	42.0%

<i>230-State Grants Fund</i>						
<i>Fund Balance Analysis</i>						
Estimated Ending Fund Bal	\$0					
				Percent Fund Balance Used to Balance		100.0%
				Projected Ending Fund Balance		0.0%

Fund 240 – Federal Grant Fund

240-Federal Grants Fund						
Anticipated Revenues						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
SAFER Grant	\$301,500	\$301,500	\$0	\$341,250	\$39,750	0.0%
Police - Highway Safety Grant	0	0	0	0	0	0.0%
BJA Bulletproof Vest Grant	5,000	5,000	0	9,000	4,000	80.0%
JAG Grant	15,690	15,690	31	16,811	1,121	7.1%
JAG Grant - Mobile Video	35,525	35,525	0	48,907	13,382	0.0%
AFG Grant	110,000	110,000	0	100,000	(10,000)	0.0%
COPS Grant	151,912	151,912	0	0	(151,912)	0.0%
Fire Prevention Grant	18,000	18,000	0	0	(18,000)	-100.0%
Transfer In General	170,977	170,977	0	127,750	(43,227)	-25.3%
Budgeted Fund Balance	0	0	0	0	0	0.0%
TOTAL REVENUES	\$808,604	\$808,604	\$67	\$643,718	(\$164,886)	-20.4%

240-Federal Grants Fund						
Anticipated Expenditures						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
General Operating	\$808,604	\$808,604	\$0	\$643,718	(\$164,886)	-20.4%
TOTAL EXPENDITURES	\$808,604	\$808,604	\$0	\$643,718	(\$164,886)	-20.4%

240-Federal Grants Fund						
Fund Balance Analysis						
Estimated Ending Fund Bal	\$41,484					
				Percent Fund Balance Used to Balance		0.0%
				Projected Ending Fund Balance		6.4%

Fund 254 – Multiple Grant Fund

<i>254-Multiple Grants Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
Fire Misc Donations	\$5,000	\$5,000	\$2,650	\$5,000	\$0	0.0%
Police Misc Donations	10,000	10,000	700	10,000	\$0	0.0%
Operations Misc Donations	8,000	8,000	28,678	12,000	\$4,000	0.0%
Human Resources Donations	2,000	2,000	0	2,000	\$0	0.0%
Recreation Misc Donations	2,000	2,000	2,463	2,000	\$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	0	0	0	0	\$0	0.0%
Transfer In General	0	0	0	0	\$0	0.0%
Budgeted Fund Balance	16,651	16,650	0	43,113	\$26,463	0.0%
TOTAL REVENUES	\$43,651	\$43,650	\$34,491	\$74,113	\$30,463	69.8%
<i>254-Multiple Grants Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
General Operating	\$43,651	\$41,584	\$8,123	\$74,113	\$32,529	78.2%
TOTAL EXPENDITURES	\$43,651	\$41,584	\$8,123	\$74,113	\$32,529	78.2%
Estimated Ending Fund Bal	\$0					
				Percent Fund Balance Used to Balance		514.8%
				Projected Ending Fund Balance		0.0%

Fund 255 – Motor Vehicle Fund

<i>255-Motor Vehicle Rental Tax Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
Motor Vehicle Taxes	\$156,000	\$156,000	\$173,731	\$174,000	\$18,000	11.5%
Budgeted Fund Balance	20,000	20,000	0	0	(20,000)	
TOTAL REVENUES	\$176,000	\$176,000	\$173,731	\$174,000	(\$2,000)	-1.1%
<i>255-Motor Vehicle Rental Tax Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
255-Motor Vehicle Rental Tax	\$176,000	\$176,000	\$176,000	\$174,000	(\$2,000)	-1.1%
TOTAL EXPENDITURES	\$176,000	\$176,000	\$176,000	\$174,000	(\$2,000)	-1.1%
<i>255-Motor Vehicle Rental Tax Fund</i>						
<i>Fund Balance Analysis</i>						
Estimated Ending Fund Bal	\$17,565					
				Percent Fund Balance Used to Balance		0.0%
				Projected Ending Fund Balance		10.1%

Fund 275 – Hotel Motel Fund

<i>275-HOTEL MOTEL TAX FUND</i>						
<i>Anticipated Revenues</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
Hotel Motel Taxes	\$300,000	\$300,000	\$310,000	\$310,000	\$10,000	3.3%
Sponsorship Donations	0	0	0	0	0	0.0%
Budgeted Fund Balance	0	0	0	0	0	0.0%
TOTAL REVENUES	\$300,000	\$300,000	\$310,000	\$310,000	\$10,000	3.3%

<i>275-HOTEL MOTEL TAX FUND</i>						
<i>Anticipated Expenditures</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
Hotel Motel Expenditures	\$300,000	\$300,000	\$310,000	\$310,000	\$10,000	3.3%
TOTAL EXPENDITURES	\$300,000	\$300,000	\$310,000	\$310,000	\$10,000	3.3%

<i>275-HOTEL MOTEL TAX FUND</i>						
<i>Fund Balance Analysis</i>						
Estimated Ending Fund Bal	\$384,250					
				Percent Fund Balance Used to Balance		0.0%
				Projected Ending Fund Balance		124.0%

Fund 291 – Tax Allocation District Fund

<i>291-TAD Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
TAD Revenue	0	0	709,541	0	0	
Interest Income	0	0	0	0	0	
Budgeted Fund Balance	39,833	39,833	0	709,500	669,667	1681.2%
TOTAL REVENUES	\$39,833	\$39,833	\$709,541	\$709,500	\$669,667	1681.2%
<i>291-TAD Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
291-TAD Fund	\$39,833	\$39,833	\$0	\$709,500	\$669,667	1681.2%
TOTAL EXPENDITURES	\$39,833	\$39,833	\$0	\$709,500	\$669,667	1681.2%
<i>291-TAD Fund</i>						
<i>Fund Balance Analysis</i>						
Estimated Ending Fund Bal	\$749,374					
				Percent Fund Balance Used to Balance		94.7%
				Projected Ending Fund Balance		105.6%

Fund 310 – 2017 GO Bond Fund

<i>310-2017 G.O. Bond Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
Interest Earned	\$0	\$0	\$902	\$0	\$0	0.0%
Transfer In GF	\$0	\$0	\$0	\$0	\$0	100.0%
Fund Balance	\$4,952,303	\$4,952,303	\$5,121,582	\$5,414,633	\$462,330	100.0%
TOTAL REVENUES	\$4,952,303	\$4,952,303	\$5,122,484	\$5,414,633	\$462,330	100.0%
<i>310-2017 G.O. Bond Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
2017 GO Bond	\$4,952,303	\$4,952,303	\$707,851	\$5,414,633	\$462,330	100.0%
TOTAL EXPENDITURES	\$4,952,303	\$4,952,303	\$707,851	\$5,414,633	\$462,330	100.0%
<i>310-2017 G.O. Bond Fund</i>						
<i>Fund Balance Analysis</i>						
Estimated Ending Fund Bal	\$0					
				Percent Fund Balance Used to Balance		100.0%
				Projected Ending Fund Balance		0.0%

Fund 335 - TSPLOST

335-TSPLOST						
Anticipated Revenues						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
Interest Earned	\$0	\$0	\$0	\$0	\$0	
TSPLOST Sales and Use Tax	3,768,970	3,768,970	3,523,435	3,500,000	(23,435)	0.0%
	0	0	0	0	0	0.0%
Budgeted Fund Balance	1,426,508	1,426,508	0	4,118,769	2,692,261	100.0%
TOTAL REVENUES	\$5,195,478	\$5,195,478	\$3,523,435	\$7,618,769	\$2,668,826	100.0%
335-TSPLOST						
Anticipated Expenditures						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
Capital Projects	\$5,195,478	\$5,195,478	\$15,302	\$7,618,769	\$2,423,291	100.0%
TOTAL EXPENDITURES	\$5,195,478	\$5,195,478	\$15,302	\$7,618,769	\$2,423,291	100.0%
335-TSPLOST						
Fund Balance Analysis						
Estimated Ending Fund Bal	\$790,282					
				Percent Fund Balance Used to Balance		83.9%
				Projected Ending Fund Balance		10.4%



TSPLOST Resurfacing Projects

We have allocated \$7,618,769 for the following projects:

- HIGHWAY 85/ JONESBORO RD
- FLATSHOALS RD
- MAYOR'S PARK
- LOWER DIXIE LAKE RD
- GOODSON RD
- RESURFACING



Fund 343 – Capital TE Grant Fund

<i>343-Capital TE Grant Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
Federal Grant	\$850,432	\$850,432	\$3,567	\$1,350,432	\$500,000	58.8%
Transfer In General	229,589	229,589	0	666,481	436,892	190.3%
Fund Balance	0	0	0	0	0	
TOTAL REVENUES	\$1,080,021	\$1,080,021	\$3,567	\$2,016,913	\$936,892	86.7%
¹ Ronald Bridges Park Trail completed - reimbursement reflected.						
<i>343-Capital TE Grant Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
Public Services	\$1,080,021	\$1,080,021	\$292,627	\$2,016,913	\$936,892	86.7%
TOTAL EXPENDITURES	\$1,080,021	\$1,080,021	\$292,627	\$2,016,913	\$936,892	86.7%
<i>343-Capital TE Grant Fund</i>						
<i>Fund Balance Analysis</i>						
Estimated Ending Fund Bal	\$152,139					
				Percent Fund Balance Used to Balance		#DIV/0!
				Projected Ending Fund Balance		7.5%

Fund 343 – Capital TE Grant Fund

- Pedestrian Sidewalk Phase I – Dodson Road, and Union Street

CST FY 2019

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

CST FY 2019

Fund 345 – CDBG Fund

<i>345-CDBG Capital Grant Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
2015 CDBG Grant	200,000	200,000	0		(200,000)	-100.0%
2016 CDBG Grant				244,302	244,302	100.0%
Transfer In General	20,000	20,000	0	24,430	4,430	22.2%
Interest Income	0	0	0	0	0	0.0%
Budgeted Fund Balance	0	0	0	0	0	0.0%
TOTAL REVENUES	\$220,000	\$220,000	\$0	\$268,732	\$48,732	22.2%
<i>345-CDBG Capital Grant Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
Public Services	\$220,000	\$220,000	\$41,698	\$268,732	\$48,732	22.2%
TOTAL EXPENDITURES	\$220,000	\$220,000	\$41,698	\$268,732	\$48,732	22.2%
<i>345-CDBG Capital Grant Fund</i>						
<i>Fund Balance Analysis</i>						
Estimated Ending Fund Bal	\$65,336					
				Percent Fund Balance Used to Balance		0.0%
				Projected Ending Fund Balance		24.3%

Fund 350 – Capital Projects Fund

<i>350-Capital Projects Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
Interest Earned	\$0	\$0	\$0	\$0	\$0	0.0%
MARTA Offset Allocation	0	0	0	0	0	0.0%
Transfer In General	1,192,651	1,192,651	1,192,651	4,750,000	3,557,349	298.3%
Land Proceeds	0	0	0	0	0	0.0%
Insurance Settlement	0	0	0	0	0	0.0%
Comm Center Lease Proceeds	748,766	748,766	713,728	35,137	(713,629)	100.0%
Budgeted Fund Balance	861,587	861,587	0	1,409,854	548,267	63.6%
TOTAL REVENUES	\$2,803,004	\$2,803,004	\$1,906,379	\$6,194,991	\$3,391,987	121.0%
<i>350-Capital Projects Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
Capital Projects	\$2,803,004	\$2,803,004	\$1,317,449	\$6,194,991	\$3,391,988	121.0%
TOTAL EXPENDITURES	\$2,803,004	\$2,803,004	\$1,317,449	\$6,194,991	\$3,391,988	121.0%
<i>350-Capital Projects Fund</i>						
<i>Fund Balance Analysis</i>						
Estimated Ending Fund Bal	\$1,205,546					
				Percent Fund Balance Used to Balance		116.9%
				Projected Ending Fund Balance		19.5%



Project List

- Police Fleet
- Hwy 29 Ball Field Improvements

\$3.5 Million Fund Balance

-Container Model	\$1.5 Million
-Depot Remodel	\$1.0 Million
-Remaining Balance	\$1.0 Million



Debt Service Funds

<i>410-2014 General Obligation Bond Debt Service Fund (2006)</i>						
<i>Anticipated Revenues</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
Bond Refinancing						
Interest Earned	0	0	0	0	\$0	0.0%
General Fund Transfer	955,775	955,775	949,475	979,625	23,850	2.5%
Fund Balance	0	0	0	0	0	0.0%
TOTAL REVENUES	\$955,775	\$955,775	\$949,475	\$979,625	\$23,850	2.5%

<i>410-2014 General Obligation Bond Debt Service Fund (2006)</i>						
<i>Anticipated Expenditures</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
2006 GO Bond	955,775.00	\$955,775	\$949,475	\$979,625	\$23,850	2.5%
TOTAL EXPENDITURES	\$955,775	\$955,775	\$949,475	\$979,625	\$23,850	2.5%

410-2014 General Obligation Bond Debt Service Fund (2006 refin)

Fund Balance Analysis

Estimated Ending Fund Bal	\$3,112					
				Percent Fund Balance Used to Balance		-
				Projected Ending Fund Balance		0.3%

Debt Service Funds

<i>411-2017 G.O. Debt Service Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
Interest Earned	\$0	\$0	\$0	\$0	\$0	0.0%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.0%
General Fund Transfer	\$127,000	\$127,000	\$125,000	\$327,000	\$200,000	157.5%
Fund Balance	0	0	0	0	0	0.0%
TOTAL REVENUES	\$127,000	\$127,000	\$125,000	\$327,000	\$200,000	157.5%
<i>411-2017 G.O. Debt Service Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
2017 GO Bond	\$127,000	\$127,000	\$125,000	\$327,000	\$200,000	157.5%
TOTAL EXPENDITURES	\$127,000	\$127,000	\$125,000	\$327,000	\$200,000	157.5%
<i>411-2017 G.O. Debt Service Fund</i>						
<i>Fund Balance Analysis</i>						
Estimated Ending Fund Bal	\$107,001					
				Percent Fund Balance Used to Balance		0
				Projected Ending Fund Balance		0.0%

Debt Service Funds

<i>420-2010 COPS Debt Service Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
Interest Earned	\$75	\$75	\$167	\$0	(\$75)	-100.0%
Jail Authority Fund Transfer	\$0	\$0	0	0	0	0.0%
General Fund Fund Transfer	\$820,206	\$820,206	\$484,893	\$0	(820,206)	-100.0%
Fund Balance	0	0	0	0	0	0.0%
TOTAL REVENUES	\$820,281	\$820,281	\$485,060	\$0	(\$820,281)	-100.0%

<i>420-2010 COPS Debt Service Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
2010 GO Bond	\$820,281	\$820,281	\$485,060	\$0	(\$820,281)	-100.0%
TOTAL EXPENDITURES	\$820,281	\$820,281	\$485,060	\$0	(\$820,281)	-100.0%

420-2010 COPS Debt Service Fund

Fund Balance Analysis

Estimated Ending Fund Bal	\$322,981					
				Percent Fund Balance Used to Balance		0.0%
				Projected Ending Fund Balance		0.0%

Fund 505 – Water and Sewer Fund

<i>505 - Water & Sewer Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
Service Charges	\$140,084	\$140,084	\$139,486	\$139,486	(598)	-0.4%
Penalty On Late Pay	135,000	135,000	135,000	135,000	0	0.0%
Water Sales	3,900,000	3,900,000	3,900,000	3,900,000	0	0.0%
Water Tap Fees	85,000	85,000	85,000	85,000	0	0.0%
Water Meter Sales	95,000	95,000	95,000	95,000	0	0.0%
Sewer Sales	2,808,500	2,808,500	2,808,500	2,808,500	0	0.0%
Sewer Tap Fees	145,000	145,000	145,000	145,000	0	0.0%
Interest Income	5,500	5,500	5,500	5,500	0	0.0%
Other Revenue	11,000	11,000	11,000	11,000	0	0.0%
Sewer Connection Permits	335,000	335,000	335,000	335,000	0	0.0%
Transfer In from General Fund	0	0	0	0	0	0.0%
Fund Balance	0	0	0	0	0	0.0%
TOTAL REVENUES	\$7,660,084	\$7,660,084	\$7,659,486	\$7,659,486	(598)	0.0%

<i>505 - Water & Sewer Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
Public Service & Finance	\$7,660,084	\$7,660,084	\$5,987,358	\$7,659,486	(598)	0.0%
TOTAL EXPENDITURES	\$7,660,084	\$7,660,084	\$5,987,358	\$7,659,486	(598)	0.0%

<i>505 - Water & Sewer Fund</i>						
<i>Fund Balance Analysis</i>						
Estimated Ending Cash Bal	\$322,775					

Percent Fund Balance Used to Balance	0.0%
Projected Ending Cash Balance	4.2%

Fund 506 – Water and Sewer Capital Projects Fund

506-Water & Sewer Capital Projects Fund						
Anticipated Revenues						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
Interest Earned	\$90	\$90	\$4,000	\$1,500	\$1,410	1566.7%
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	505,212	505,212	114,000	329,450	(\$175,762)	-34.8%
TOTAL REVENUES	\$505,302	\$505,302	\$118,000	\$330,950	(\$174,352)	-34.5%

506-Water & Sewer Capital Projects Fund						
Anticipated Expenditures						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
Capital Projects	\$505,302	\$505,302	\$118,000	\$330,950	(\$174,352)	-34.5%
TOTAL EXPENDITURES	\$505,302	\$505,302	\$118,000	\$330,950	(\$174,352)	-34.5%

506-Water & Sewer Capital Projects Fund						
Fund Balance Analysis						
Estimated Ending Cash Bal	\$	-				
					Percent Fund Balance Used to Balance	62.7%
					Projected Ending Cash Balance	0.0%

Fund 540 – Sanitation Fund

<i>540-Sanitation Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
Sanitation Fee	\$1,250,000	\$1,250,000	\$1,077,154	\$1,250,000	\$0	0.0%
Franchise Fee	166,000	166,000	128,299	166,000	\$0	0.0%
Penalty Late Payment	25,000	25,000	24,109	25,000	\$0	0.0%
All Other	2,150	2,150	886	2,150	0	0.0%
Budgeted Fund Balance	\$0	\$0		\$0	\$0	0.0%
TOTAL REVENUES	\$1,443,150	\$1,443,150	\$1,230,447	\$1,443,150	\$0	0.0%

<i>540-Sanitation Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
Sanitation	\$1,443,150	\$1,443,150	\$932,333	\$1,443,150	\$0	0.0%
TOTAL EXPENDITURES	\$1,443,150	\$1,443,150	\$932,333	\$1,443,150	\$0	0.0%

<i>540-Sanitation Fund</i>						
<i>Fund Balance Analysis</i>						
Estimated Ending Fund Bal	\$880,664					
				Percent Fund Balance Used to Balance		0.0%
				Projected Ending Fund Balance		61.0%

Fund 555 – Corrections Fund

<i>555-Correctional Bureau Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
Rent Revenue-FulCo Jail	\$560,556	\$560,556	\$560,556	\$500,000	-\$60,556	-10.8%
Fund Balance	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL REVENUES	\$560,556	\$560,556	\$560,556	\$500,000	-\$60,556	-10.8%

<i>555-Correctional Bureau Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
Corrections	\$560,556	\$560,556	\$464,693	\$500,000	(\$60,556)	-10.8%
TOTAL EXPENDITURES	\$560,556	\$560,556	\$464,693	\$500,000	(\$60,556)	-10.8%

<i>555-Correctional Bureau Fund</i>						
<i>Fund Balance Analysis</i>						
Estimated Ending Fund Bal	\$303,643					
				Percent Fund Balance Used to Balance		0.0%
				Projected Ending Fund Balance		60.7%

Fund 700 – Storm Water Fund

<i>700-Stormwater Utility Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
Industrial	160,000	160,000	104,614	105,000	(55,000)	-34.4%
Commercial	365,000	365,000	471,000	471,000	106,000	29.0%
Residential	285,259	285,259	247,706	248,000	(37,259)	-13.1%
Budgeted Fund Balance	0	0	0	0	0	#DIV/0!
TOTAL REVENUES	\$810,259	\$810,259	\$823,320	\$824,000	\$13,741	1.7%
<i>700-Stormwater Utility Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
Capital Projects	\$810,259	\$810,259	\$406,100	\$824,000	\$13,741	1.7%
TOTAL EXPENDITURES	\$810,259	\$810,259	\$406,100	\$824,000	\$13,741	1.7%
<i>700-Stormwater Utility Fund</i>						
<i>Fund Balance Analysis</i>						
Estimated Ending Fund Bal	2,238,635.00					
					Percent Fund Balance Used to Balance	0.0%
					Projected Ending Fund Balance	271.7%

Fund 900 – Jail Authority Fund

<i>900-Jail Authority Fund</i>						
<i>Anticipated Revenues</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
Jail Agreement	780,444	780,444	780,444	780,444	0	0.00%
Transfer In from Corrections	1,682	1,682	1,682	433	(1,249)	0.00%
Budgeted Fund Balance	0	0	0	0	0	0.00%
TOTAL REVENUES	\$782,126	\$782,126	\$782,126	\$780,877	(\$1,249)	-0.16%

<i>900-Jail Authority Fund</i>						
<i>Anticipated Expenditures</i>						
Description	FY18 Budget	Amended	Forecast	FY19 Budget	Variance	Percent
Debt Service	\$782,126	\$782,126	\$782,126	\$780,877	(\$1,249)	-0.16%
TOTAL EXPENDITURES	\$782,126	\$782,126	\$782,126	\$780,877	(\$1,249)	-0.16%

<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%

Budget Summary

Summary by Fund		
100	General Fund	\$ 29,290,801
210	Confiscated Assets Fund	\$ 42,641
215	E911 Fund	\$ 566,400
230	State Grant Fund	\$ 910,609
240	Federal Grant Fund	\$ 643,718
254	Multiple Grant Fund	\$ 74,113
255	Motor Vehicle Fund	\$ 174,000
275	Hotel Motel Fund	\$ 310,000
291	TAD Fund	\$ 709,500
310	2017 GO Bond Fund	\$ 5,414,633
335	TSPLOST	\$ 7,618,769
343	Capital TE Grant Fund	\$ 2,016,913
345	CDBG Capital Grant Fund	\$ 268,732
350	Capital Projects Fund	\$ 6,194,991
410	2014 GO Bond Debt Service	\$ 979,625
411	2017 GO Bond Debt Service	\$ 327,000
420	2010 COPS Debt Service Fund	\$ -
505	Water & Sewer Fund	\$ 7,659,486
506	Water & Sewer Capital Projects Fund	\$ 330,950
540	Sanitation Fund	\$ 1,443,150
555	Corrections Fund	\$ 500,000
700	Stormwater Fund	\$ 824,000
900	Jail Authority	\$ 780,877
		\$ 67,080,908





THANKS!

