

FY 2025 Public Hearing Budget

August 21, 2024



HOW WILL UNION CITY ENSURE A SOUND FUTURE?

- Continue to follow financial best practices and utilize innovative strategies to remain fiscally sound
- Continue developing as an evolving hub and destination for business, residential investment, and tourism
- Maximize business incentives (Opportunity Zone, and Foreign Trade Zone)
- Maximize location and proximity to downtown Atlanta and Hartsfield Jackson Airport

BUDGET TIMELINE



BUDGET FRAMEWORK



Balance Budget Based on Prior Year Revenue Trends

Limit Discretionary Spending

Spend Fund Balance only on One Time Expenditures



MAYOR & COUNCIL TOP PRIORITIES

- Amphitheatre
 - Parking

- Expansion of Parking Facilities for Recreation Areas

- Customer Service

- Employee Retention



BUDGETS ENHANCEMENTS



DEPARTMENT ENHANCEMENTS



Police Department

- Metrics One Training (Code Enforcement)

Public Services

- Growing Together Campaign
- Holiday Outdoor Decorations

Operations

- New Street Banners

Human Resources

- Mental Health Program

Community Development

- Comprehensive Plan Consultant
- Collaborative/Staffing Assistance

Court Services

- New Software Implementation

Parks and Recreation

- Landscaping Installation
- New Programming

Fire Department

- Various Equipment & Training

STAFF ENHANCEMENTS



Fire Department:

- Assistant Fire Marshal

Public Services:

- Laborer III
- Assistant Public Services Director
- (1) Accounting Technician I
- (1) Accounting Technician II

City Manager

- Innovation Officer

Police Department:

- Lieutenant
- Admin Assistant (Code Enforcement)

Parks and Rec:

- Program Administrator

Various Departments

- Reclass of various Positions

Budget Challenges



Rising Costs:

- **Property and Liability Insurance**
- **Health Insurance**
- **Personnel Costs**
- **Personnel Needs**
- **Retirement Liability**
- **Cost of Services**

Millage Rate Calculation



TAX YEAR 2024 PROPOSED MILLAGE RATE

12.114

PROPOSED BUDGETS



Fund 100 General Fund

	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference	
REVENUES	311	PROPRETY TAX	\$16,502,000	\$19,924,247	\$3,422,247	
	312	LOCAL OPTION SALES TAX	\$7,080,000	\$10,189,750	\$3,109,750	
	313	BUSINESS & OCCUPATIONAL TAX	\$1,600,000	\$1,600,000	\$0	
	314	FRANCHISE FEES	\$1,709,710	\$1,859,829	\$150,119	
	315	INSURANCE PREMIUM TAX	\$2,000,000	\$2,665,362	\$665,362	
	321	LICENSES & FEES	\$125,000	\$155,350	\$30,350	
	322	PERMITS	\$2,036,700	\$2,486,240	\$449,540	
	351	FINES & FORFEITURES	\$800,100	\$1,000,500	\$200,400	
	381	BUDGETED FUND BALANCE	\$6,429,764	\$2,089,608	-\$4,340,156	
	389	ALL OTHER REVENUE	\$2,928,650	\$3,535,408	\$606,758	
	391	TRANSFERS IN	\$997,967	\$475,767	-\$522,200	
			TOTAL REVENUE	\$42,209,891	\$45,982,061	\$3,772,170
EXPENDITURES	1310	CITY COUNCIL	\$679,093	\$605,419	-\$73,674	
	1320	CITY MANAGER	\$1,019,539	\$1,527,670	\$508,131	
	1500	GENERAL OPERATIONS	\$2,669,151	\$2,740,152	\$71,001	
	1511	FINANCE	\$1,068,555	\$1,051,137	-\$17,418	
	1530	LEGAL	\$230,000	\$245,000	\$15,000	
	1540	HUMAN RESOURCES	\$733,127	\$837,879	\$104,752	
	1565	BUILDING & GROUNDS	\$258,533	\$241,525	-\$17,008	
	1580	CITY CLERK	\$321,925	\$313,759	-\$8,166	
	2650	MUNICIPAL COURT	\$750,438	\$811,820	\$61,382	
	3210	POLICE DEPARTMENT	\$9,466,101	\$11,365,825	\$1,899,724	
	3510	FIRE DEPARTMENT	\$6,680,430	\$6,825,861	\$145,431	
	4100	PUBLIC SERVICES	\$3,589,709	\$4,230,517	\$640,808	
	6110	PARKS AND RECREATION	\$1,310,041	\$1,430,578	\$120,537	
	7450	COMMUNITY DEVELOPMENT	\$1,635,681	\$1,695,781	\$60,100	
	9000	CONTINGENCY	\$360,300	\$375,000	\$14,700	
	9001	TRANSFERS	\$11,437,267	\$11,684,138	\$246,870	
			TOTAL EXPENDITURES	\$42,209,891	\$45,982,061	\$3,772,170

OVER/UNDER \$0 \$0 \$0



Fund 210 CONFISCATED ASSETS

	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
REVENUES					
	210.3210.351320	SEIZED FUNDS REVENUES - FED	\$5,000	\$5,000	\$0
	210.3210.351321	SEIZED FUND REVENUES- STATE	\$5,000	\$5,000	\$0
		TOTAL REVENUES	\$10,000	\$10,000	\$0
EXPENDITURES					
	210.3210.531103	OPERATING SUPPLIES	\$2,000	\$2,000	\$0
	210.3210.531600	SMALL TOOLS & EQUIPMENT	\$3,000	\$3,000	\$0
	210.3210.542000	MACHINERY & EQUIPMENT	\$5,000	\$5,000	\$0
	TOTAL EXPENDITURES	\$10,000	\$10,000	\$0	

OVER/UNDER \$0

FUND 230 STATE GRANTS

	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
REVENUES	230.1500.334102	GA COUNCIL FOR THE ARTS	\$5,000	\$0	\$5,000
	230.3210.334112	CJCC LET Grant	\$50,000	\$0	\$50,000
	230.3510.334110	FIREWORKS GRANT REVENUE	\$22,500	\$22,500	\$0
	230.4100.334301	LMIG GRANT REV	\$676,517	\$1,128,091	-\$451,574
	230.4100.334302	GTIB GRANT REVENUE	\$750,000	\$750,000	\$0
	230.4100.334303	REBC GRANT REVENUE	\$26,013	\$26,013	\$0
	230.9000.391199	TRANSFER IN FROM GF	\$3,265,405	\$4,041,930	-\$776,525
		TOTAL REVENUES	\$4,795,435	\$5,968,534	-\$1,173,099
EXPENDITURES	230.1500.541201	SITE IMPROVEMENTS-ART GRANT	\$10,000	\$0	\$10,000
	230.3210.542400	COMPUTER EQUIPMENT	\$50,000	\$0	\$50,000
	230.3510.531604	FIREWORKS TAX GRANT	\$25,000	\$25,000	\$0
	230.4100.541206	REBC Grant	\$26,013	\$26,013	\$0
	230.4100.541496	GTIB GRANT	\$3,342,452	\$4,114,171	-\$771,719
	230.4220.541476	LMIG GRANT-2013	\$299,022	\$358,085	-\$59,063
	230.4220.541489	LMIG 23	\$295,000	\$0	\$295,000
	230.4220.541518	LMIG 23 SAFETY ACTION PLAN	\$312,000	\$300,360	\$11,640
	230.4220.541519	LMIG 24 LOCAL ROAD ASSISTANCE	\$0	\$341,102	-\$341,102
	230.4220.541520	LMIG 25	\$0	\$367,854	-\$367,854
	230.9000.579000	CONTINGENCY	\$435,948	\$435,948	\$0
		TOTAL EXPENDITURES	\$4,795,435	\$5,968,534	-\$1,173,099
			OVER/UNDER	\$0	



FUND 231 ARPA GRANT

	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
REVENUES	231.0000.332100	ARPA REVENUE	\$7,793,611	\$7,481,880	\$311,731
	231.0000.361001	INTEREST INCOME	\$10,000	\$7,000	\$3,000
	231.0000.389005	BUDGETED FUND BALANCE	\$2,200,000	\$2,200,000	\$0
	231.4100.332101	IMPROVING NEIGHBORHOOD OUTCOMES REVENUE	\$0	\$0	\$0
		TOTAL REVENUES	\$10,003,611	\$9,688,880	\$314,731
EXPENDITURES	231.0000.579000	CONTINGENCY	\$10,000	\$0	\$10,000
	231.1500.541233	SMALL BUSINESS	\$1,000,000	\$0	\$1,000,000
	231.4100.541227	MCCLURE PARK	\$4,019,520	\$2,422,570	\$1,596,950
	231.4100.541228	SF PARKWAY PARK	\$1,861,102	\$3,066,310	-\$1,205,208
	231.4100.541229	ROYAL SOUTH PARK (VETERANS)	\$912,989	\$2,000,000	-\$1,087,011
	231.4100.541234	IMPROVING NEIGHBORHOOD OUTCOMES	\$2,200,000	\$2,200,000	\$0
	231.4100.541234	TOTAL EXPENDITURES	\$10,003,611	\$9,688,880	\$314,731

OVER/UNDER _____ \$0



FUND 240 FEDERAL GRANTS

REVENUES	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
	240.0000.331005	FEDERAL GRANT REVENUE	\$0	\$850,000	-\$850,000
	240.0000.361001	INTEREST INCOME	\$10,000	\$0	\$10,000
	240.0000.389005	BUDGETED FUND BALANCE	\$3,000,000	\$0	\$3,000,000
	240.3210.331003	GOHS -GA HWY SAFTY GRNTN	\$40,467	\$47,128	-\$6,661
	240.3210.331008	JAG BULLETPROOF VEST	\$11,088	\$13,000	-\$1,912
	240.3210.331011	JAG GRANT REV	\$22,879	\$22,879	\$0
	240.3210.331018	DOJ COPS REVENUE (0047)	\$84,230	\$0	\$84,230
	240.3210.331050	COPS HIRING GRANT	\$750,000	\$750,000	\$0
	240.3510.331002	FED MATCHING - SAFER GRANT	\$0	\$1,974,000	-\$1,974,000
	240.3510.331013	FIRE PREVENTION GRANT REVENUE	\$90,000	\$95,000	-\$5,000
	240.3510.331019	AFG GRANT REVENUE	\$337,500	\$0	\$337,500
	240.3510.334009	GA EMS GRANT REVENUE	\$1,031,536	\$0	\$1,031,536
	240.4100.331010	TRAIL GRANT REVENUE	\$149,931	\$0	\$149,931
	240.4100.331022	ARRA-EECBG - GEFA GRANT	\$76,350	\$0	\$76,350
	240.4100.331027	GA OUTDOOR STEWARDSHIP GRANT	\$2,243,013	\$0	\$2,243,013
	240.4100.331031	GDOT RAISE GRANT	\$25,000,000	\$0	\$25,000,000
	240.4100.331032	RECONNECTING COMMUNITY PILOT (RCP)	\$960,000	\$0	\$960,000
	240.4100.331033	SAFE STREET & ROAD FOR ALL (SS4A)	\$3,840,000	\$240,000	\$3,600,000
	240.4100.331310	CFI - CHARGING & FUELING GRANT	\$0	\$1,031,536	-\$1,031,536
240.7450.331024	LCI REVENUE	\$200,000	\$0	\$200,000	
240.9000.391165	TRANSFER IN GENERAL FUND	\$487,147	\$1,384,844	-\$897,697	
240.9000.391189	TRANSFER IN TSPLOST FUND	\$4,000,000	\$0	\$4,000,000	
	TOTAL REVENUES		\$42,334,141	\$6,408,387	\$35,925,754

FUND 240 FEDERAL GRANTS

EXPENDITURES	240.0000.579000	CONTINGENCY	\$100,000	\$1,389,420	-\$1,289,420
	240.3210.511100	REGULAR SALARIES	\$35,155	\$0	\$35,155
	240.3210.523500	TRAVEL	\$2,000	\$0	\$2,000
	240.3210.531603	HV GRANT EQUIPMENT	\$3,312	\$0	\$3,312
	240.3210.542001	BULLET PROOF VESTS	\$22,176	\$26,000	-\$3,824
	240.3210.542103	DOJ DEESCALATION GRANT	\$84,230	\$0	\$84,230
	240.3210.542201	JAG GRANT	\$22,879	\$22,879	\$0
	240.3210.542602	COPS Hiring Grant	\$1,698,960	\$1,698,960	\$0
	240.3210.579000	CONTINGENCY	\$0	\$47,128	-\$47,128
	240.3510.531601	AFG GRANT-SMALL TOOLS AND EQUI	\$375,000	\$0	\$375,000
	240.3510.542100	FIRE PREVENTION GRANT	\$100,000	\$0	\$100,000
	240.3510.579000	CONTINGENCY	\$0	\$2,074,000	-\$2,074,000
	240.4100.521205	ARRA-EECBG GRANT- PROF SERVIC	\$76,350	\$0	\$76,350
	240.4100.541400	INFRASTRUCTURE - CFI - CHARGING & FUELING	\$1,289,420	\$0	\$1,289,420
	240.4100.541505	TRAIL GRANT - DNR	\$293,892	\$0	\$293,892
	240.4100.541509	GA Outdoor Stewardship Grant Expense	\$2,990,767	\$0	\$2,990,767
	240.4100.541515	GDOT RAISE GRANT	\$29,000,000	\$0	\$29,000,000
	240.4100.541516	SAFE STREET & ROAD FOR ALL (SS4A)	\$4,800,000	\$300,000	\$4,500,000
	240.4100.541517	RECONNECTING COMMUNITY PILOT (RCP)	\$1,200,000	\$0	\$1,200,000
	240.4100.541520	COMMUNITY PROJECT FUNDS GRANT	\$0	\$850,000	-\$850,000
	240.7450.521212	LCI GRANT EXP - PROF SVCS	\$240,000	\$0	\$240,000
	240.9001.611105	TRANSFER TO GENERAL FUND	\$0	\$0	\$0
		TOTAL EXPENDITURES	\$42,334,141	\$6,408,387	\$35,925,754
			OVER/UNDER	\$0	



FUND 254 MULTIPLE GRANTS

	ACCOUNT ID	Description	FY 2024 Current	FY 2025 Proposed	Difference
			Budget	Budget	
REVENUES	254.0000.389005	BUDGETED FUND BALANCE	\$75,335	\$123,493	-\$48,158
	254.1500.336003	FULTON COUNTY ART & CULTURAL GRANT	\$25,000	\$11,250	\$13,750
	254.1500.336004	OUR TOWN GRANT	\$25,000	\$25,000	\$0
	254.1500.336007	CSX GRANT REVENUE	\$5,000	\$0	\$5,000
	254.1500.371000	MISC DONATIONS OPERATIONS	\$20,000	\$30,000	-\$10,000
	254.1540.336002	HEALTH GRANT GMA	\$10,000	\$0	\$10,000
	254.1540.371000	MISC DONATIONS- HUMAN RESOURCE	\$5,000	\$5,000	\$0
	254.3210.336000	GMA SAFETY GRANT	\$10,000	\$0	\$10,000
	254.3210.336008	WALMART FOUNDATION GRANT REVENUE	\$5,000	\$0	\$5,000
	254.3210.371000	MISCELLANEOUS DONATION -POLICE	\$3,500	\$5,000	-\$1,500
	254.3510.331001	FIRE GRANT	\$10,000	\$10,000	\$0
	254.3510.336005	FIREHOUSE SUB GRANT	\$18,596	\$18,596	\$0
	254.3510.336006	FIREFIGHTER CANCER AWARENESS GRANT	\$5,000	\$5,000	\$0
	254.3510.336007	CSX GRANT REVENUE	\$0	\$5,000	-\$5,000
	254.3510.336009	LEARY FIREFIGHTER GRANT REVENUE	\$25,000	\$25,000	\$0
	254.3510.371000	MISCELLANEOUS DONATION - FIRE	\$2,000	\$5,000	-\$3,000
	254.4100.336000	GMA SAFETY GRANT	\$0	\$10,000	-\$10,000
	254.6110.336010	T-MOBILE HOMETOWN GRANT REVENUE	\$50,000	\$50,000	\$0
	254.6110.336011	COMMUNITY GARDEN GRANT REVENUE	\$1,500	\$1,500	\$0
	254.6110.371000	MISC DONATIONS-PARKS	\$2,000	\$2,000	\$0
254.9000.391165	TRANSFER IN GENERAL FUND	\$60,000	\$46,250	\$13,750	
	TOTAL REVENUES		\$357,931	\$378,089	-\$20,158

FUND 254 MULTIPLE GRANTS

EXPENDITURES	254.1310.573000	PAYMENTS TO OTHERS	\$10,000	\$10,000	\$0
	254.1500.531103	OPERATING SUPPLIES	\$40,000	\$74,398	-\$34,398
	254.1500.536103	FULTON COUNTY ART & CULTURAL GRANT	\$50,000	\$22,500	\$27,500
	254.1500.536104	OUR TOWN GRANT	\$50,000	\$50,000	\$0
	254.1500.536105	CSX GRANT	\$5,000	\$0	\$5,000
	254.1500.579000	CONTINGENCY	\$20,000	\$30,000	-\$10,000
	254.1540.521103	HEALTH GRANT EXPENSE OPERATING	\$10,000	\$0	\$10,000
	254.1540.531103	OPERATING SUPPLIES	\$0	\$8,825	-\$8,825
	254.1540.579000	CONTINGENCY	\$5,000	\$5,000	\$0
	254.3210.531103	OPERATING SUPPLIES	\$23,226	\$24,226	-\$1,000
	254.3210.531600	SMALL TOOLS & EQUIPMENT	\$10,000	\$0	\$10,000
	254.3210.536106	WALMART FOUNDATION GRANT	\$5,000	\$0	\$5,000
	254.3210.579000	CONTINGENCY	\$3,500	\$5,000	-\$1,500
	254.3510.531103	OPERATING SUPPLIES	\$3,309	\$4,776	-\$1,467
	254.3510.531600	SMALL TOOLS & EQUIPMENT	\$10,000	\$10,000	\$0
	254.3510.531605	FIREHOUSE SUB GRANT	\$18,596	\$18,596	\$0
	254.3510.531606	FIREFIGHTER CANCER AWARENESS GRANT	\$5,000	\$5,000	\$0
	254.3510.536105	CSX GRANT	\$0	\$5,000	-\$5,000
	254.3510.536107	LEARY FIREFIGHTER FOUNDATION GRANT	\$25,000	\$25,000	\$0
	254.3510.579000	CONTINGENCY	\$2,000	\$5,000	-\$3,000
	254.4100.531600	SMALL TOOLS & EQUIPMENT - GMA SAFETY	\$0	\$10,000	-\$10,000
	254.6110.531103	OPERATING SUPPLIES	\$8,800	\$11,268	-\$2,468
	254.6110.536108	COMMUNITY GARDEN GRANT	\$1,500	\$1,500	\$0
	254.6110.542505	T-MOBILE HOMETOWN GRANT	\$50,000	\$50,000	\$0
	254.6110.579000	CONTINGENCY	\$2,000	\$2,000	\$0
		TOTAL EXPENDITURES		\$357,931	\$378,089

OVER/UNDER \$0



FUND 255 VEHICLE RENTAL EXCISE TAX

	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
REVENUES					
	255.1511.314400	VEHICLE RENTAL EXCISE TAX	\$235,000	\$200,000	\$35,000
	255.1511.389005	BUDGETED FUND BALANCE	\$300,000	\$0	\$300,000
		TOTAL REVENUES	\$535,000	\$200,000	\$335,000
EXPENDITURES					
	255.9001.611105	TRANSFER TO GENERAL FUND	\$535,000	\$200,000	\$335,000
		TOTAL EXPENDITURES	\$535,000	\$200,000	\$335,000
			OVER/UNDER	\$0	

FUND 275 HOTEL MOTEL

	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
REVENUES					
	275.1511.314100	HOTEL MOTEL TAX	\$300,000	\$250,000	\$50,000
		TOTAL REVENUES	\$300,000	\$250,000	\$50,000
EXPENDITURES					
	275.9001.611111	TRANSFER OUT TO GF	\$180,000	\$150,000	\$30,000
	275.9001.611112	TRANSFER OUT ATL AIRPORT DISTR	\$120,000	\$100,000	\$20,000
		TOTAL EXPENDITURES	\$300,000	\$250,000	\$50,000
			OVER/UNDER	\$0	

FUND 291 TAX ALLOCATION DISTRICT (TAD)

	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
REVENUES					
	291.0000.389005	BUDGETED FUND BALANCE	\$600,000	\$600,000	\$0
	291.1511.318000	TAD REVENUE	\$200,000	\$200,000	\$0
		TOTAL REVENUES	\$800,000	\$800,000	\$0
EXPENDITURES					
	291.4100.521220	CONTRACTUAL SERVICES	\$200,000	\$0	\$200,000
	291.4100.531701	STREET RESURFACE PROGRAM	\$500,000	\$700,000	-\$200,000
	291.4100.579000	CONTINGENCY	\$100,000	\$100,000	\$0
	TOTAL EXPENDITURES	\$800,000	\$800,000	\$0	

OVER/UNDER \$0



FUND 335 TSPLOST

	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
REVENUES	335.0000.313401	TSPLOST II SALES AND USE TAXES	\$4,600,000	\$4,600,000	\$0
	335.0000.361001	INTEREST INCOME	\$175,000	\$100,000	\$75,000
	335.0000.389005	BUDGETED FUND BALANCE	\$8,000,000	\$9,981,464	-\$1,981,464
		TOTAL REVENUES	\$12,775,000	\$14,681,464	-\$1,906,464
EXPENDITURES	335.1511.579000	CONTINGENCY	\$500,000	\$0	\$500,000
	335.4100.541400	SIDEWALK-INFRASTRUCTURE	\$800,000	\$100,000	\$700,000
	335.4100.541404	RESURFACING -CAP INFRASTRUCTUR	\$1,535,930	\$1,642,479	-\$106,549
	335.4100.541406	GOODSON	\$250,000	\$0	\$250,000
	335.4100.541407	LANCASTER LANE -	\$8,650	\$0	\$8,650
	335.4100.541408	LONDONDERRY - INFASTRUCTURE	\$1,225,000	\$274,830	\$950,170
	335.4100.541410	BUFFINGTON RD - INFASTRUCTURE	\$1,282,050	\$5,175,487	-\$3,893,437
	335.4100.541464	HIGHWAY 85 -CAP INFRASTRUCTURE	\$4,000,000	\$4,000,000	\$0
	335.4100.541488	ROOSEVELT HWY SIDEWALK IMP	\$955,000	\$1,014,568	-\$59,568
	335.4100.541513	ROOSEVELT HWY PHASE II	\$331,370	\$1,074,100	-\$742,730
	335.4100.541514	QUICK RESPONSE PROJECTS	\$1,887,000	\$1,400,000	\$487,000
		TOTAL EXPENDITURES	\$12,775,000	\$14,681,464	-\$1,906,464

OVER/UNDER \$0



FUND 345 CDBG

	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
REVENUES					
	345.7450.331000	CDBG	\$433,803	\$270,000	\$163,803
	345.9000.391165	TRANSFER IN GENERAL FUND	\$45,000	\$31,500	\$13,500
		TOTAL REVENUES	\$478,803	\$301,500	\$177,303
EXPENDITURES					
	345.4100.541450	CDBG	\$0	\$139,500	-\$139,500
	345.4100.541462	CDBG 25	\$0	\$150,000	-\$150,000
	345.4100.579000	CONTINGENCY	\$0	\$12,000	-\$12,000
	345.7450.541510	CDBG FULCO FY22	\$96,973	\$0	\$96,973
	345.7450.541511	CDBG FULCO FY23	\$336,830	\$0	\$336,830
	345.7450.579000	CONTINGENCY	\$45,000	\$0	\$45,000
		TOTAL EXPENDITURES	\$478,803	\$301,500	\$177,303

			OVER/UNDER	\$0
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FUND 350 CAPTIAL PROJECTS

	ACCOUNT ID	Description	FY 2024 Current	FY 2025 Proposed	Difference
			Budget	Budget	
REVENUES	350.0000.361001	INTEREST INCOME	\$0	\$60,000	\$60,000
	350.0000.389005	BUDGETED FUND BALANCE	\$10,828,742	\$13,000,000	\$2,171,258
	350.9000.391165	TRANSFER IN GENERAL FUND	\$3,950,000	\$3,582,005	-\$367,995
		TOTAL REVENUE	\$14,778,742	\$16,642,005	\$1,863,263
EXPENDITURES	350.0000.542203	VEHICLES-ENTERPRISE LEASE	\$850,000	\$1,247,002	\$397,002
	350.0000.542504	CAPITAL-GENERAL EQUIPMENT	\$241,000	\$241,000	\$0
	350.1500.541200	SITE IMPROVEMENTS-ART	\$100,000	\$198,500	\$98,500
	350.1511.579000	CONTINGENCY	\$4,187,045	\$1,000,000	-\$3,187,045
	350.3210.541200	SITE IMPROVEMENTS	\$95,000	\$0	-\$95,000
	350.3510.541300	BUILDING & IMPROVEMENTS	\$18,000	\$0	-\$18,000
	350.3510.542200	REFURBISH FIRE ENGINE-ROLLOVER	\$385,000		-\$385,000
	350.4100.541227	MILLENNIUM PARK	\$1,687,955	\$3,439,653	\$1,751,698
	350.4100.541228	GATEWAY PARK	\$124,730	\$27,634	-\$97,096
	350.4100.541229	VETERANS PARK	\$725,000	\$14,550	-\$710,450
	350.4100.541301	BUILDING IMPROVEMENTS	\$110,000	\$207,298	\$97,298
	350.4100.541402	INFRASTRUCTURE	\$625,000	\$497,070	-\$127,930
	350.4100.542000	MACHINERY & EQUIPMENT	\$63,700	\$141,980	\$78,280
	350.6110.541010	CAPITAL OUTLAY - LAND PURCHASE	\$3,400,000	\$8,078,395	\$4,678,395
	350.6110.541206	HWY 29 BALLFIELD		\$993,316	\$993,316
	350.6110.541206	BALLFIELD TURF	\$1,050,000		-\$1,050,000
	350.6110.541245	CAPITAL OUTLAY-PARKS	\$67,000	\$0	-\$67,000
	350.6110.541206	APITAL OUTLAY-GDOT POCKET PARK		\$120,646	\$120,646
	350.6110.542200	VEHICLES		\$120,000	\$120,000
	350.6110.542200	BUS FOR SENIORS	\$80,000		-\$80,000
	350.7450.541100	GATEWAY IMPROVEMENTS	\$370,934	\$0	-\$370,934
	350.7450.541450	CITY HALL RENOVATION	\$598,378	\$314,961	-\$283,417
		TOTAL EXPENDITURES	\$14,778,742	\$16,642,005	\$1,863,263
				OVER/UNDER	\$0



Fund 360 Revenue Bond

	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
REVENUES					
	360.0000.389005	BUDGETED FUND BALANCE	\$0	\$5,520,834	-\$5,520,834
	360.0000.393000	BOND PROCEEDS	\$8,243,100	\$0	\$8,243,100
		TOTAL REVENUES	\$8,243,100	\$5,520,834	\$2,722,266
EXPENDITURES					
	360.0000.579000	CONTINGENCY	\$1,529,100	\$1,500,000	\$29,100
	360.4100.541101	SPLASH PAD	\$75,000	\$0	\$75,000
	360.4100.541301	FIRE STATION	\$205,000	\$624,000	-\$419,000
	360.4100.541302	MUNICIPAL COMPLEX	\$280,000	\$0	\$280,000
	360.4100.541452	WY 29 PARK IMPROVEMENTS	\$0	\$1,101,754	-\$1,101,754
	360.4100.541453	EAGLES NEST PROJECT	\$0	\$172,500	-\$172,500
	360.4100.541454	REIMAGINE PARK	\$0	\$1,020,000	-\$1,020,000
	360.4100.541455	PARKING	\$0	\$425,672	-\$425,672
	360.4100.541492	ZONE A COORIDOR	\$300,000	\$0	\$300,000
	360.4100.541493	ZONE B COORIDOR	\$300,000	\$0	\$300,000
	360.4100.541494	ZONE C COORIDOR	\$2,300,000	\$0	\$2,300,000
	360.4100.541495	NNON PKWY STREETSCAPES	\$3,254,000	\$676,908	\$2,577,092
		TOTAL EXPENDITURES	\$8,243,100	\$5,520,834	\$2,722,266

OVER/UNDER \$0



Fund 410 2006 GO Bond Debt

	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
REVENUES					
	410.9000.391165	TRANSFER IN GENERAL FUND	\$1,060,850	\$1,067,350	-\$6,500
		TOTAL REVENUES	\$1,060,850	\$1,067,350	-\$6,500
EXPENDITURES					
	410.0000.581000	BOND PRINCIPLE - 2006 GO BOND	\$950,000	\$985,000	-\$35,000
	410.0000.582100	INTEREST - BOND 2006 GO BOND	\$110,100	\$81,600	\$28,500
	410.0000.583000	FISCAL AGENT FEES - 2006 GO BO	\$750	\$750	\$0
		TOTAL EXPENDITURES	\$1,060,850	\$1,067,350	-\$6,500

OVER/UNDER _____ \$0

Fund 412 2022 Bond Debt

	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
REVENUES					
	412.0000.391165	TRANSFER FROM GENERAL FUND	\$932,750	\$932,250	\$500
		TOTAL REVENUES	\$932,750	\$932,250	\$500
EXPENDITURES					
	412.0000.582100	INTEREST- REVENUE BOND 2022	\$930,750	\$930,750	\$0
	412.0000.583000	PAYING AGENT FEES	\$2,000	\$1,500	\$500
		TOTAL EXPENDITURES	\$932,750	\$932,250	\$500

OVER/UNDER _____ \$0



Fund 505 Water & Sewer

REVENUES	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
	505.1511.344201	SERVICE CHARGES	\$60,000	\$60,834	\$834
	505.1511.344202	PENALTY ON LATE PAYMENTS	\$150,000	\$150,000	\$0
	505.1511.344210	WATER SALES	\$5,250,000	\$5,600,000	\$350,000
	505.1511.344211	WATER TAP FEES	\$10,000	\$10,000	\$0
	505.1511.344213	WATER METER SALES	\$75,000	\$75,000	\$0
	505.1511.344255	SEWER SALES	\$4,600,000	\$5,052,000	\$452,000
	505.1511.344256	SEWER TAP FEES	\$25,000	\$25,000	\$0
	505.1511.361001	INTEREST INCOME	\$5,000	\$5,000	\$0
	505.1511.389000	OTHER REVENUE	\$5,000	\$5,000	\$0
	505.4100.344257	SEWER CONNECTION PERMITS	\$25,000	\$25,000	\$0
	505.0000.389005	BUDGETED FUND BALANCE	\$0	\$102,799	\$102,799
	505.9000.391165	TRANSFER IN FROM GENERAL FUND	\$706,215	\$267,159	-\$439,056
	TOTAL REVENUE	\$10,911,215	\$11,377,792	\$466,577	

ACCOUNT ID	Description	FY 2024	FY 2025	Difference
		Current Budget	Proposed Budget	
505.4100.511100	REGULAR SALARIES	\$777,542	\$905,931	\$128,389
505.4100.511300	OVERTIME SALARIES	\$0	\$5,517	\$5,517
505.4100.512100	GROUP INSURANCE - HEALTH	\$183,216	\$253,623	\$70,407
505.4100.512102	GROUP INSURANCE-L/T DISABILITY	\$2,589	\$2,622	\$33
505.4100.512200	SOCIAL SECURITY	\$48,208	\$55,367	\$7,159
505.4100.512300	MEDICARE	\$11,274	\$12,955	\$1,681
505.4100.512401	DB PLAN-GMER RETIREMENT	\$76,200	\$107,806	\$31,606
505.4100.512402	DC PLAN-MATCHING RETIREMENT	\$8,642	\$17,291	\$8,649
505.4100.512600	GROUP INSURANCE-UNEMPLOYMENT	\$5,321	\$6,167	\$846
505.4100.512604	GROUP INSURANCE - LIFE	\$1,760	\$3,193	\$1,433
505.4100.512700	WORKERS COMPENSATION	\$10,186	\$10,099	-\$87
505.4100.521220	CONTRACTUAL SERVICES	\$358,000	\$328,000	-\$30,000
505.4100.521300	TECHNICAL SERVICES	\$200	\$200	\$0
505.4100.522201	REPAIR&MAINTENANCE-EQUIPMENT	\$65,500	\$30,500	-\$35,000
505.4100.522204	REPAIR&MAINTENANCE-VEHICLES	\$9,000	\$9,000	\$0
505.4100.522205	R & M - SEWER SYSTEM	\$25,000	\$25,000	\$0
505.4100.522300	RENTALS	\$500	\$500	\$0
505.4100.523100	PROP/LIAB INSURANCE	\$14,256	\$11,780	-\$2,476
505.4100.523200	COMMUNICATIONS	\$5,120	\$5,808	\$688
505.4100.523300	ADVERTISING	\$3,600	\$3,600	\$0
505.4100.523400	PRINTING AND BINDING	\$12,000	\$12,000	\$0
505.4100.523402	POSTAGE	\$35,500	\$35,500	\$0
505.4100.523500	TRAVEL	\$7,060	\$4,550	-\$2,510
505.4100.523600	DUES & FEES	\$0	\$6,810	\$6,810
505.4100.523700	EDUCATION & TRAINING	\$11,335	\$17,928	\$6,593
505.4100.523901	BANK CHARGES	\$1,500	\$500	-\$1,000
505.4100.531100	OFFICE SUPPLIES	\$3,000	\$2,000	-\$1,000
505.4100.531103	OPERATING SUPPLIES	\$6,440	\$6,440	\$0
505.4100.531210	SEWER CAPACITY PURCHASE	\$2,000,000	\$2,300,000	\$300,000
505.4100.531230	ELECTRICITY	\$6,000	\$6,000	\$0
505.4100.531270	GASOLINE	\$5,000	\$5,000	\$0
505.4100.531510	PURCHASE OF WATER	\$2,900,000	\$2,950,000	\$50,000
505.4100.531600	SMALL TOOLS & EQUIPMENT	\$2,500	\$1,500	-\$1,000
505.4100.531700	UNIFORMS	\$3,600	\$4,560	\$960
505.4100.542000	MACHINERY & EQUIPMENT	\$238,750	\$264,000	\$25,250
505.4100.542200	VEHICLES	\$15,000	\$15,000	\$0
505.4100.581000	PRINCIPAL 2012 SEWER BOND	\$660,000	\$675,000	\$15,000
505.4100.582100	INTEREST - 2012 SEWER BOND	\$146,404	\$131,379	-\$15,025
505.4100.582102	INTEREST BOND WATER AUTH	\$1,683,312	\$1,786,116	\$102,804
505.4100.583000	PAYING AGENT FEES	\$500	\$500	\$0
505.4300.521202	PROF SVCS - OUTSOURCED-SEWER	\$310,000	\$100,600	-\$209,400
505.4300.541470	I & I PROGRAM IMPROVEMENTS	\$1,000,000	\$1,000,000	\$0
505.4400.521202	PROF SVCS - OUTSOURCED-WATER	\$257,200	\$257,450	\$250
	TOTAL EXPENDITURES	\$10,911,215	\$11,377,792	\$466,577

EXPENDITURES



Fund 506 Water & Sewer Capital

	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
REVENUES					
	506.0000.361001	INTERST INCOME	\$0	\$0	\$0
	506.0000.389005	BUDGETED FUND BALANCE	\$1,000,000	\$975,006	-\$24,994
		TOTAL REVENUES	\$1,000,000	\$975,006	-\$24,994
EXPENDITURES					
	506.4100.541470	I & I IMPROVEMENTS	\$1,000,000	\$975,006	-\$24,994
	TOTAL EXPENDITURES	\$1,000,000	\$975,006	-\$24,994	

OVER/UNDER _____ \$0

Fund 540 Sanitation

	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
REVENUES	540.0000.389005	BUDGETED FUND BALANCE	\$35,200	\$0	-\$35,200
	540.1511.311791	ADVANCED DISPOSAL FRANCHSE FEE	\$4,000	\$0	-\$4,000
	540.1511.311793	WASTE MANAGEMENT	\$220,000	\$200,000	-\$20,000
	540.1511.311794	WASTE INDUSTIRES/CLM	\$100,000	\$100,000	\$0
	540.4100.344110	SANITATION FEES	\$1,900,000	\$2,018,000	\$118,000
	540.4100.346902	CITY CLEANUP-CLEAN & BEAUTIFUL	\$5,000	\$2,500	-\$2,500
	540.4100.389000	OTHER REVENUE	\$1,000	\$1,000	\$0
		TOTAL REVENUES	\$2,265,200	\$2,321,500	\$56,300
EXPENDITURES	540.4310.521201	PROFESSIONAL SERVICES - OTHER	\$0	\$0	\$0
	540.4310.521202	PROFESSIONAL SVCS - OUTSOURCED	\$2,050,000	\$2,200,000	\$150,000
	540.4310.521220	CONTRACTUAL SERVICES	\$35,000	\$110,000	\$75,000
	540.4310.531103	OPERATING SUPPLIES	\$3,000	\$1,500	-\$1,500
	540.4310.579000	CONTINGENCY	\$20,000	\$10,000	-\$10,000
	540.9001.611105	TRANSFER TO GENERAL FUND	\$157,200	\$0	-\$157,200
		TOTAL EXPENDITURES	\$2,265,200	\$2,321,500	\$56,300

OVER/UNDER \$0



Fund 213 Opioid Settlement

	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
REVENUES					
	213.3510.351900	OPIOD SETTLEMENT REVENUE	\$0	\$20,000	-\$20,000
	213.3510.389005	BUDGETED FUND BALANCE	\$0	\$42,103	-\$42,103
		TOTAL REVENUES	\$0	\$62,103	-\$62,103
EXPENDITURES					
	213.3510.531103	OPERATING SUPPLIES	\$0	\$20,000	-\$20,000
	213.3510.523200	COMMUNICATION	\$0	\$42,103	-\$42,103
					\$0
	TOTAL EXPENDITURES	\$0	\$62,103	-\$62,103	

OVER/UNDER _____ \$0



SUMMARY OF ALL FUNDS

Summary by Fund		
100	General Fund	45,982,061
210	Confiscated Assets Fund	10,000
213	Opiod Settlement Fund	62,103
230	State Grant Fund	5,968,534
231	ARPA American Rescue Plan Fund	9,688,880
240	Federal Grant Fund	6,408,387
254	Multiple Grant Fund	378,089
255	Motor Vehicle Rental Fund	200,000
275	Hotel Motel Fund	250,000
291	TAD Tax Allocation District Fund	800,000
335	TSPLOST Special Purpose Local Option Sales Tax Fund	14,681,464
345	CDBG Capital Grant Fund	301,500
350	Capitial Projects Funds	16,642,005
360	Revenue Bond Fund	5,520,834
410	2014 GO Bond Debt Service Fund	1,067,350
411	2017 GO Bond Debt Service Fund	330,850
412	2022 Revenue Bond Debt Service Fund	932,250
505	Water & Sewer Fund	11,377,792
506	Water & Sewer Capital Fund	975,006
540	Sanitation Fund	2,321,500
700	Stormwater Fund	1,126,094
	TOTAL ALL FUNDS	125,024,698



FY 25 BUDGET PRESENTATION

UNION CITY
Georgia