

### Enterprise Funds

Water & Sewer Fund  
Police & Fire Fund  
Public Works Fund

City of POWDER SPRINGS

### City-Wide Revenues

Category	2018 Actual	2019 Proposed
General Fund	10,500,000	10,500,000
Water & Sewer	1,200,000	1,200,000
Police & Fire	1,500,000	1,500,000
Public Works	1,000,000	1,000,000
Other	500,000	500,000
<b>Total</b>	<b>14,700,000</b>	<b>14,700,000</b>

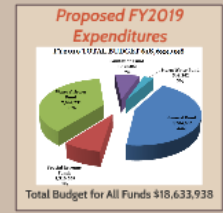
### City-Wide Expenditures

Category	2018 Actual	2019 Proposed
General Fund	10,500,000	10,500,000
Water & Sewer	1,200,000	1,200,000
Police & Fire	1,500,000	1,500,000
Public Works	1,000,000	1,000,000
Other	500,000	500,000
<b>Total</b>	<b>14,700,000</b>	<b>14,700,000</b>



### City-Wide Financial Summaries

Category	2018 Actual	2019 Proposed
Revenue	14,700,000	14,700,000
Expenditure	14,700,000	14,700,000
<b>Total</b>	<b>14,700,000</b>	<b>14,700,000</b>



### General Fund

2019 Proposed Budget: \$10,500,000

- Operating Expenses: \$8,500,000
- Capital Expenditures: \$2,000,000

### Revenue Analysis

General Fund Revenue Analysis  
Water & Sewer Revenue Analysis  
Police & Fire Revenue Analysis

### Revenue Analysis

Weighted Average Method  
Revenue per Service Unit

### Revenue Analysis

Revenue per Service Unit  
Revenue per Employee

### Revenue Analysis

General Fund  
Water & Sewer  
Police & Fire



### Planning Process

Step	Description
1	Identify the City's Vision and Mission
2	Develop Strategic Objectives
3	Identify Key Performance Indicators (KPIs)
4	Develop the Budget
5	Monitor and Evaluate

### Vision & Mission

Our Vision is to provide the highest quality services to our citizens.

Our Mission is to provide the highest quality services to our citizens.

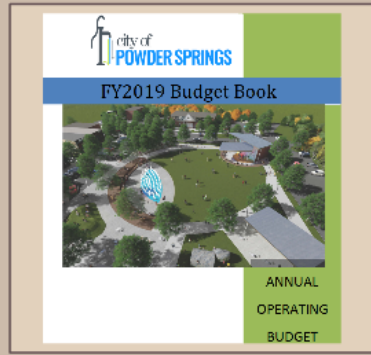
### City Statistics

Population: 15,000  
Area: 100 sq. miles

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Population: 15,000  
Area: 100 sq. miles





### Enterprise Funds

Water & Sewer Fund  
Police & Fire Fund  
Public Works Fund

City of POWDER SPRINGS

### City-Wide Revenues

Category	FY2018	FY2019
General Fund	10,500,000	11,000,000
Water & Sewer	1,200,000	1,300,000
Police & Fire	8,000,000	8,500,000
Public Works	1,300,000	1,400,000
Total	21,000,000	22,200,000

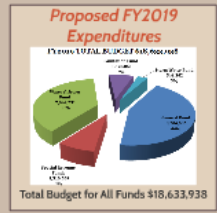
### City-Wide Expenditures

Category	FY2018	FY2019
General Fund	10,000,000	10,500,000
Water & Sewer	1,200,000	1,300,000
Police & Fire	7,500,000	8,000,000
Public Works	1,300,000	1,400,000
Total	20,000,000	21,200,000



### City-Wide Financial Summaries

Category	FY2018	FY2019
Revenue	21,000,000	22,200,000
Expenditure	20,000,000	21,200,000
Surplus	1,000,000	1,000,000



### General Fund

Revenue: 10,500,000  
Expenditure: 10,500,000



### Revenue Analysis

Where does the money go?  
Revenue Analysis

### Revenue Analysis

Where does the money go?  
Revenue Analysis

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Where does the money go?  
Revenue Analysis



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Revenue Analysis

### Planning Process

Step	Description
1	Identify the City's Vision and Mission
2	Develop the City's Strategic Plan
3	Conduct a Needs Assessment
4	Develop the City's Budget
5	Implement the City's Budget
6	Evaluate the City's Performance

### Vision & Mission

Our Vision is to provide the City of Powder Springs with a high quality, safe, and healthy environment for all.

Our Mission is to provide the City of Powder Springs with a high quality, safe, and healthy environment for all.

### City Statistics

### City Statistics





# FY2019 Budget Book



ANNUAL  
OPERATING  
BUDGET

# Vision & Mission

## Vision Statement

Powder Springs, a city inspired by the past, invigorated by the present, and innovative about the future



## Mission Statement

The City of Powder Springs government, residents and businesses working together to promote a safe, economically secure & stimulating city, where people want to visit and call home



# Core Strategies

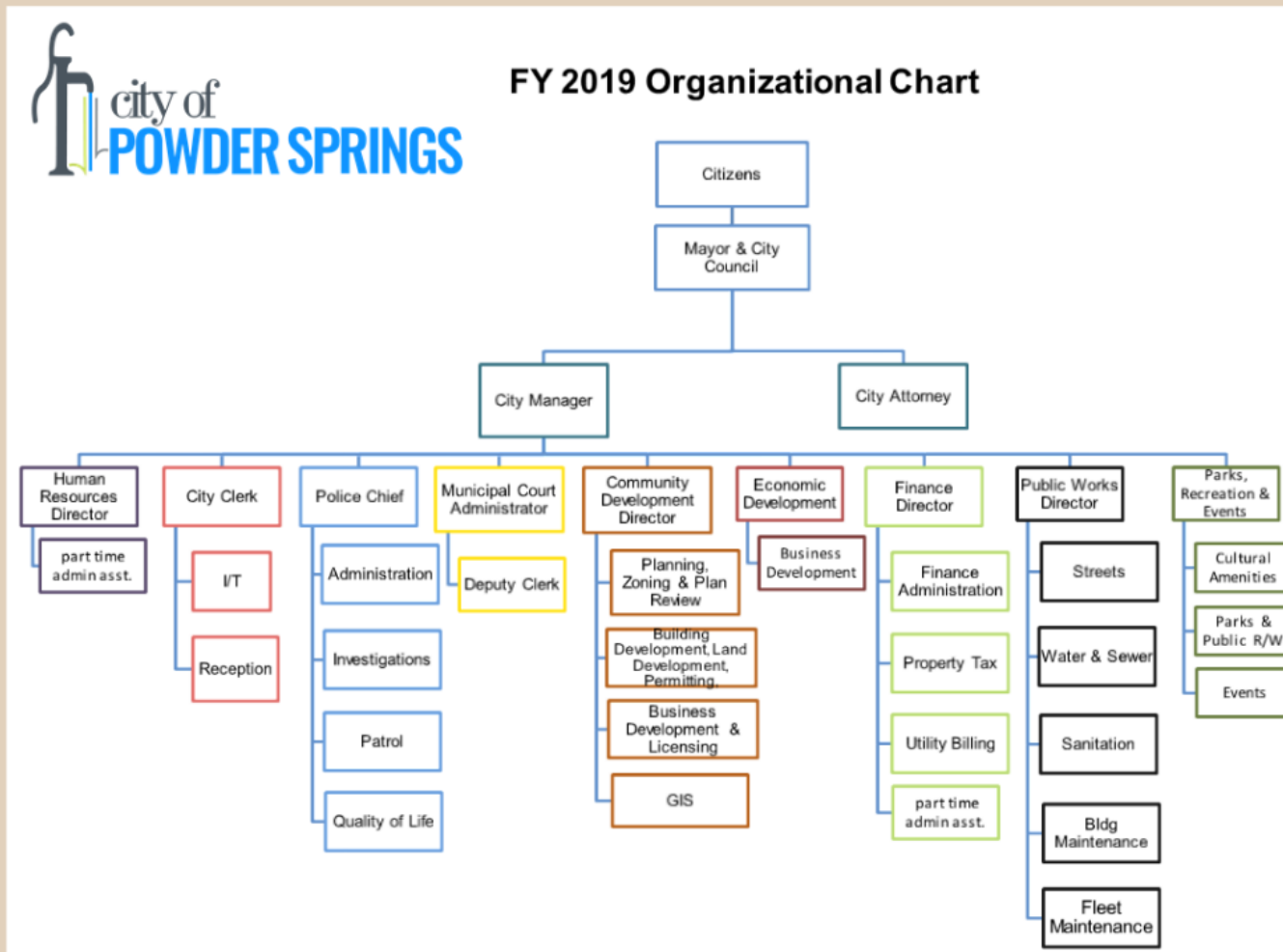
*Create  
Destinations  
that appeal to  
residents and visitors*

*Develop  
and promote a  
Safe City*

*Create an  
atmosphere of  
Community*

*Attract  
and retain  
Businesses*

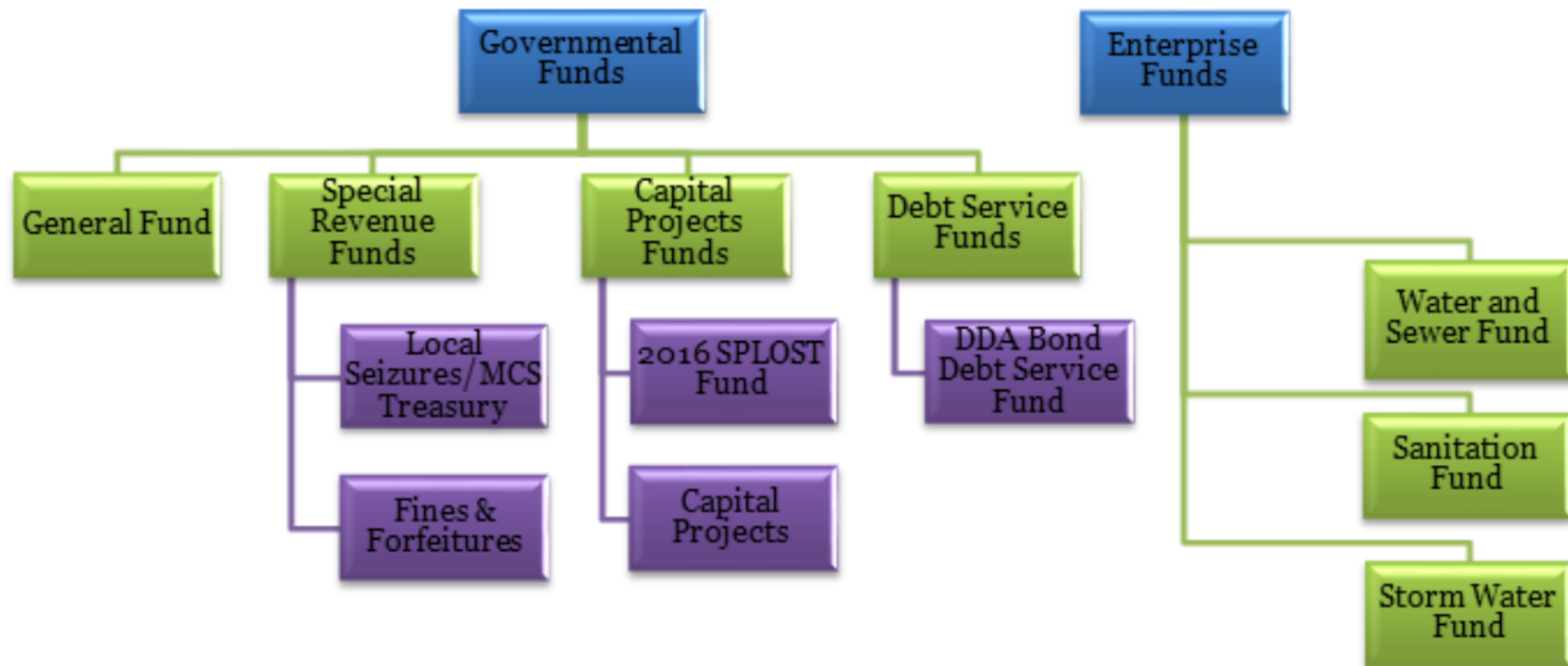
# City Organization



**93.5 Full Time Equivalent Positions  
(To include Mayor and Council)**

# City Fund Structure

## City of Powder Springs Funds



# *Planning Process*

- State of the City ~ Receive public input
- Program Based Budgeting Workshops
- Review prior year goals & achievements
- Retreat~discuss strategic goals, objectives and measures
- Town Hall ~ Capital Projects and Operating Fiscal Impacts (Receive public input)
- Prepare department budgets
- Budget Retreat
- Additional Considerations
- Present proposed budget



# Planning Process: Budget Calendar

City of Powder Springs 2019 Budget Calendar					
Participation					
Date	Mayor & City Council	City Manager	Finance Director	Department Heads	Description
Friday, December 08, 2017		✓	✓		Finalize FY 19 Budget Calendar
Tuesday, December 12, 2017		✓	✓	✓	Fall retreat to discuss new program budgeting process and inventory programs
Tuesday, January 02, 2018		✓	✓	✓	Begin preparation of budget worksheets (new program-based budgeting templates & 5-year actual to budget analysis per department)
Monday, January 08, 2018		✓	✓	✓	Directors to provide any program changes for FY 19 (combined, reduced or added programs)
Thursday, January 18, 2018	✓	✓			State of the City - Town Hall for budget input
Friday, January 26, 2018			✓	✓	Distribute budget worksheets and meet with Department Heads regarding new budget allocation process
Wednesday, January 31, 2018	✓	✓	✓	✓	Host Budget workshop regarding new budget process
Friday, February 16, 2018			✓	✓	Deadline for budget worksheets
Wednesday, February 28, 2018	✓	✓	✓	✓	Annual Retreat (February 28th - March 2nd)
Tuesday, March 13, 2018	✓	✓	✓		Town Hall meeting to discuss new budget process and receive feedback regarding program
Monday, April 23, 2018		✓	✓		City Manager and Finance Director meet to discuss budget submissions
Wednesday, April 25, 2018		✓	✓	✓	City Manager and Finance Director to meet with departments to discuss budget submissions
Tuesday, May 01, 2018	✓	✓	✓		Budget retreat with Mayor and City Council
Tuesday, May 08, 2018			✓		Advertise for Public Hearing
Thursday, May 10, 2018	✓	✓	✓	✓	Town Hall meeting - Budget Presentation
Monday, May 21, 2018	✓	✓	✓		1st Budget Reading and Public Hearing for FY2019 Budget
Tuesday, May 22, 2018		✓	✓		Budget Open House Workshop
Thursday, May 24, 2018		✓	✓		Budget Open House Workshop
Thursday, May 31, 2018		✓	✓		Budget Open House Workshop
Monday, June 04, 2018	✓				2nd Budget Reading for FY2019 Budget (Budget Adoption)
Thursday, June 28, 2018			✓		Publish adopted budget and upload to City website

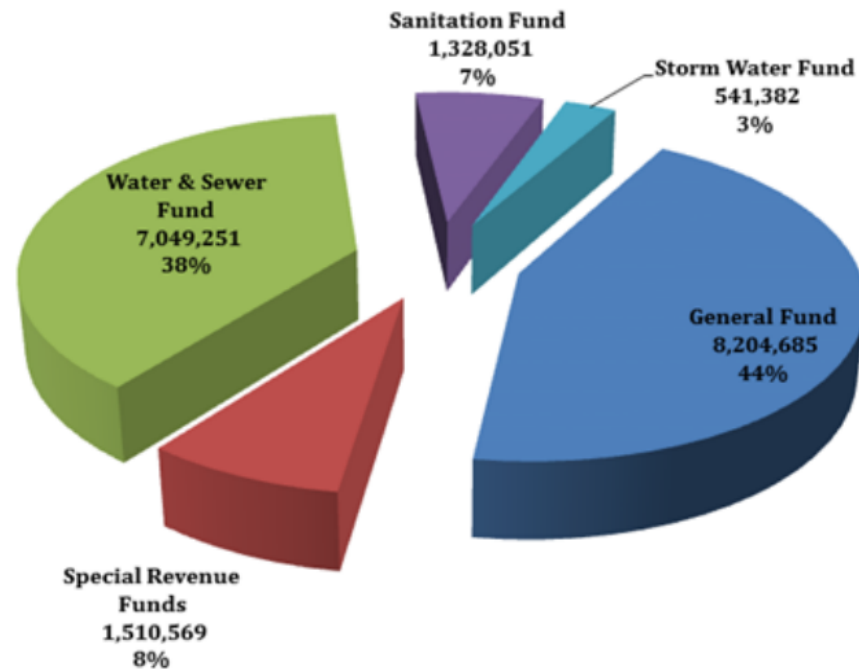
# City-Wide Financial Summaries

	GOVERNMENTAL FUNDS			ENTERPRISE FUNDS			TOTALS
	General Fund	Special Revenue Fines & Forfeitures Fund	Debt Service DDA Bond Debt Service Fund	Enterprise Funds			
SOURCE OF FUNDS:	General Fund	Fines & Forfeitures Fund	DDA Bond Debt Service Fund	Water and Sewer Fund	Sanitation Fund	Storm Water Fund	
Taxes	6,074,415.00						6,074,415.00
Licenses and Permits	624,050.00						624,050.00
Intergovernmental	283,000.00						283,000.00
Charges for Services	1,146,500.00			6,225,200.00	1,328,051.00	393,000.00	9,092,751.00
Fines and Forfeitures	-	513,525.00					513,525.00
Investment Income	38,000.00						38,000.00
Contributions	7,000.00						7,000.00
Miscellaneous	27,720.00						27,720.00
Other Financing Sources	4,000.00	134,211.00	862,833.00	824,051.00		148,382.00	1,973,477.00
<b>TOTAL SOURCES</b>	<b>8,204,685.00</b>	<b>647,736.00</b>	<b>862,833.00</b>	<b>7,049,251.00</b>	<b>1,328,051.00</b>	<b>541,382.00</b>	<b>18,633,938.00</b>
<b>USE OF FUNDS:</b>							
General Government	1,759,445.00						1,759,445.00
Culture & Recreation	414,968.00						414,968.00
Housing & Development	770,215.00	237,515.00					1,007,730.00
Judicial	-	410,221.00					410,221.00
Public Safety	2,621,638.00						2,621,638.00
Public Works	1,615,282.00			7,049,251.00	1,328,051.00	541,382.00	10,533,966.00
Debt Service	-		862,833.00				862,833.00
Transfers Out	1,023,137.00						1,023,137.00
<b>TOTAL USES</b>	<b>8,204,685.00</b>	<b>647,736.00</b>	<b>862,833.00</b>	<b>7,049,251.00</b>	<b>1,328,051.00</b>	<b>541,382.00</b>	<b>18,633,938.00</b>

**Total FY2019 Budget \$18,633,938**

# Fund Summaries

**FY2019 TOTAL BUDGET \$18,633,938**



The **General Fund** is the main fund of the City that pays for all City activities related to providing central government services. These General Fund services include police; street repairs; parks and recreation; housing and development; and internal support services of finance, information technology and human resources. The main revenue source for the General Fund is property taxes.

The **Special Revenue Funds** are smaller funds set up to hold the revenues and expenditures that are legally restricted for specific purposes. Examples of some of these funds include the Fines and Forfeitures Fund and the Debt Service fund.

The **Water & Sewer Fund** operates and maintains the City's water and sewer system. Revenues are generated from water and sewer customers who are billed monthly based on water consumption.

The **Sanitation Fund** operates and maintains the City's sanitation services. Revenues are generated from sanitation customers who are billed monthly.

The **Storm Water Fund** operates and maintains the City's storm water systems. Revenues are generated from property owners who are billed annually based upon the impervious area existing on their properties

# City-Wide Revenues

	FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	Fy2017 Actuals	Adopted FY2018 Budget	Current FY2018 Budget	FY2019 Proposed Budget	\$ Change (from FY18-FY19)	% Change
Taxes	\$ 4,832,871.35	\$ 5,001,241.06	\$ 5,239,485.19	\$ 5,431,138.03	\$ 5,499,453.00	\$ 5,549,204.15	\$ 6,074,415.00	\$ 525,210.85	9.46%
Licenses and Permits	533,708.85	547,049.76	655,629.21	763,765.30	575,000.00	679,015.02	624,050.00	\$ (54,965.02)	-8.09%
Intergovernmental	538,799.86	454,788.06	303,339.74	406,309.90	249,000.00	265,770.25	283,000.00	\$ 17,229.75	6.48%
Charges for Services	8,217,397.68	8,409,054.02	8,727,791.29	9,335,868.65	8,829,344.73	8,826,456.93	9,092,751.00	\$ 266,294.07	3.02%
Fines and Forfeitures	347,124.81	303,375.64	383,199.95	723,605.96	548,144.33	548,144.33	513,525.00	\$ (34,619.33)	-6.32%
Investment Income	4,647.85	5,557.53	9,524.83	19,774.66	12,000.00	24,300.00	38,000.00	\$ 13,700.00	56.38%
Contributions	18,671.40	16,052.03	22,213.14	17,803.63	17,500.00	17,500.00	7,000.00	\$ (10,500.00)	-60.00%
Miscellaneous	42,771.25	33,933.61	66,849.65	59,240.68	35,250.00	35,837.80	27,720.00	\$ (8,117.80)	-22.65%
Other Financing Sources	796,525.62	919,608.03	833,367.92	758,604.00	1,636,945.93	2,898,891.37	1,973,477.00	\$ (925,414.37)	-31.92%
<b>TOTAL REVENUES</b>	<b>\$ 15,332,518.67</b>	<b>\$ 15,690,659.74</b>	<b>\$ 16,241,400.92</b>	<b>\$ 17,516,110.81</b>	<b>\$ 17,402,637.99</b>	<b>\$ 18,845,119.85</b>	<b>\$ 18,633,938.00</b>	<b>\$ (211,181.85)</b>	<b>-1.12%</b>

- **Based on the FY2018 Amended Budget; the FY2019 Proposed Budget is 1.12% decrease**
- **Overall 7% Increase from FY2018 Adopted budget**
- **Tax Revenues account for largest increase (10% Increase from FY2018 Adopted Budget ~ Includes 7% Increase in Growth/ Valuations & proposed Millage Increase)**



# City-Wide Expenditures

	FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Amended Budget	Proposed FY2019	\$ Change (from FY18-FY19)	% Change
General Government	\$ 1,457,299.88	\$ 1,484,060.28	\$ 1,560,588.30	\$ 1,507,432.50	\$ 1,697,815.86	\$ 1,709,603.18	\$ 1,759,445.00	\$ 49,841.82	2.92%
Culture & Recreation	188,631.58	137,983.31	149,748.14	160,799.94	401,402.03	436,076.18	414,968.00	\$ (21,108.18)	-4.84%
Housing & Development	558,029.26	603,036.24	571,225.89	696,557.43	653,506.75	824,047.96	1,007,730.00	\$ 183,682.04	22.29%
Judicial	145,967.36	159,883.71	223,608.00	309,790.08	454,919.07	498,723.67	410,221.00	\$ (88,502.67)	-17.75%
Public Safety	2,423,010.04	2,890,779.62	3,270,894.70	3,005,966.34	2,877,712.18	2,960,588.46	2,621,638.00	\$ (338,950.46)	-11.45%
Public Works	7,290,088.21	7,219,691.83	7,483,506.61	7,734,634.75	9,826,957.10	10,703,486.35	10,533,966.00	\$ (169,520.35)	-1.58%
Debt Service	788,291.87	767,220.19	816,118.43	731,159.02	770,162.50	784,599.38	862,833.00	\$ 78,233.62	9.97%
Transfers Out	1,105,826.87	1,783,840.34	1,442,380.94	2,386,916.08	720,162.50	927,994.67	1,023,137.00	\$ 95,142.33	10.25%
<b>TOTAL EXPENSES</b>	<b>\$13,957,145.07</b>	<b>\$ 15,046,495.52</b>	<b>\$15,518,071.01</b>	<b>\$ 16,533,256.14</b>	<b>\$17,402,637.99</b>	<b>\$ 18,845,119.85</b>	<b>\$18,633,938.00</b>	<b>\$ (211,181.85)</b>	<b>-1.12%</b>

- **Based on the FY2018 Amended Budget; the FY2019 Proposed Budget is 1.12% decrease**
- **Overall 7% Increase from FY2018 Adopted budget**
- **Housing & Development & Transfers Out account for the largest increases [Quality of Life Unit reported in Fines & Forfeitures Fund]**

# Revenue Analysis



## Where does the money come from?

	FY2019 Proposed Budget	% of Total
Taxes	\$ 6,074,415.00	32.60%
Licenses and Permits	624,050.00	3.35%
Intergovernmental	283,000.00	1.52%
Charges for Services	9,092,751.00	48.80%
Fines and Forfeitures	513,525.00	2.76%
Investment Income	38,000.00	0.20%
Contributions	7,000.00	0.04%
Miscellaneous	27,720.00	0.15%
Other Financing Sources	1,973,477.00	10.59%
<b>TOTAL REVENUES</b>	<b>\$ 18,633,938.00</b>	<b>100.00%</b>

81.4% of revenues generated by tax payers and users of City services...

As a result, the condition of the local economy and the economy's impact on local businesses has a major effect on the City's revenue streams.

## *Revenue Analysis*

- Weighted Average Method as forecasting tool for trends in projections
- 7% Tax Digest Increase in Growth & Valuations with 45% increase in M & O Exemptions
- Includes assumption of 9.5 Mills
- ***Budget shortfall of \$384,435 if does not pass***



# *Revenue Analysis: General Fund*

Real property and personal property:  
*7% increase in valuation & digest growth*  
*45% increase in Homestead Exemptions*  
*94% collection rate*

Prior year tax: \$65,000 same as prior  
year: *based on maintaining a 3 year  
average receivable balance*

Motor Vehicle/TAVT: *5% increase from  
FY18 (trends weighted towards current  
year actual collections)*

Intangibles/Recording:  
*20% increase (AVG. 112% increase over  
the last three years)*

# Revenue Analysis General Fund

Revenue Source	FY19 Proposed Revenue Budget	% of Total
Taxes	6,074,415.00	74.04%
Licenses	624,050.00	7.61%
Intergovernmental	283,000.00	3.45%
Charges For Services	1,146,500.00	13.97%
Investment Income	38,000.00	0.46%
Contributions and Donations	7,000.00	0.08%
Miscellaneous Revenues	27,720.00	0.34%
Other Financing Sources	4,000.00	0.05%
	8,204,865.00	100.00%

## Top 5 General Fund Revenue Sources include:

- Real & Personal Property Taxes
- Insurance Premium Tax
- Indirect Cost Allocations
- Franchise Fee Taxes
- Charges for Services ~ Street Lights

*Revenue Analysis*  
*Special Revenue Funds*

**~ Fines & Forfeitures Fund~**

Municipal Court Fines  
Code Enforcement Fines/Abatement  
& Subsidy (Transfer In) from General Fund

**~ DDA Bond Debt Service Fund ~**

General Fund & Capital Projects  
(Impact Fee/Capital Lease Proceeds) Transfer

**Total Budget**  
**\$1,510,569**

# **Revenue Analysis**

## **Water & Sewer Fund**

Charges for Services:

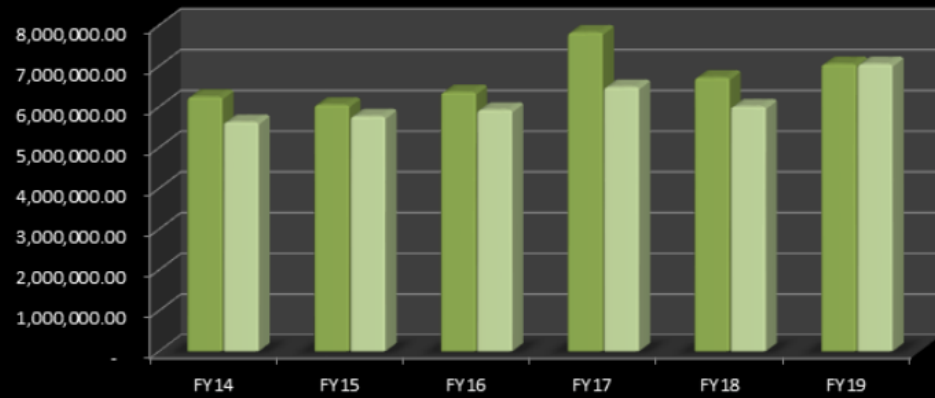
- **Consumption ~ 1% budget increase as trending in consumption averages**  
*Total Customer Base projected to increase 1% with Total consumption/ Usage projected increase of 2.1 %)*
- **Non-Consumption ~ 34% increase**  
**[largest increases in system development fees: tap & meter fees]**

Other Financing Uses:

- Use of Fund Balance Reserves ~ Capital Infrastructure /Improvement Program

**Total Budget \$7,049,251**

# Revenue Analysis



## Sewer Consumption

	2014	2015	2016	2017	Projected 2018	Proposed 2019
Billable Usage < 2,000	22,704,154	21,191,584	16,728,913	19,403,324	17,712,004	19,547,996
Billable Usage > 2,000 and <= 5,000	32,771,360	33,329,465	34,007,208	34,299,596	36,988,202	34,279,166
Billable Usage > 5,000	256,085,664	252,580,947	306,669,278	268,863,239	279,601,304	272,760,086
<b>Rate Charges</b>						
Average No. of Active Accounts	5,802	5,903	5,975	5,996	5,954	6,000
Base Rate (\$7.44)	518,002.56	527,019.84	533,448.00	535,322.88	531,573.12	535,680.00
1 - 2,000 gallons (\$6.53)	148,258.13	138,381.04	109,239.80	126,703.71	115,659.39	127,648.41
2,001 - 5,000 gallons (\$6.89)	225,794.67	229,640.01	234,309.66	236,324.22	254,848.71	236,183.45
5,001 + gallons (\$7.25)	1,856,621.06	1,831,211.87	2,223,352.27	1,949,258.48	2,027,109.45	1,977,510.63
Total Billable Revenue	2,748,676.42	2,726,252.76	3,100,349.73	2,847,609.28	2,929,190.67	2,877,022.49
Actual Revenue	2,578,890.36	2,320,757.27	2,353,739.57	2,483,779.53	2,522,538.18	2,650,000.00
% Actual to projected billed	93.82%	85.13%	75.92%	87.22%	86.12%	92.11%

## Water Consumption

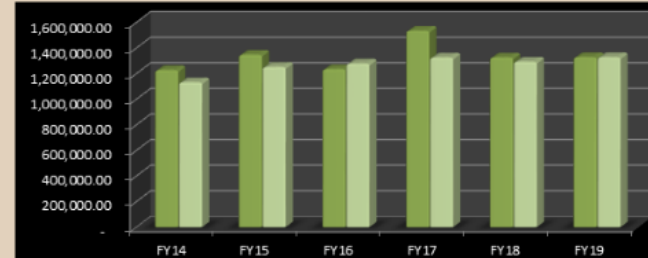
	2014	2015	2016	2017	Projected 2018	Proposed 2019
Billable Usage < 2,000	24,804,087	24,600,200	22,345,339	16,574,319	21,641,172	21,993,023
Billable Usage > 2,000 and <= 5,000	35,751,980	38,700,371	40,294,664	40,435,436	41,890,562	39,414,603
Billable Usage > 5,000 and <= 10,000	55,553,605	59,680,448	61,694,468	62,081,297	63,553,107	60,512,585
Billable Usage > 10,000 and <= 20,000	87,599,652	92,354,669	96,015,929	95,735,334	96,614,433	93,664,003
Billable Usage > 20,000 and <= 50,000	92,004,630	94,346,149	101,150,895	99,835,783	98,141,050	97,095,701
Billable Usage > 50,000	49,939,845	75,836,518	100,660,431	61,598,425	33,021,548	64,211,353
<b>Rate Charges*</b>						
Average No. of Active Accounts	6,998	7,048	7,141	7,214	7,025	7,100
Base Rate (\$7.16)	601,268.16	605,564.16	613,554.72	619,826.88	603,588.00	610,032.00
1 - 2,000 gallons (\$5.48)	120,795.90	124,477.01	117,536.48	89,004.09	117,511.57	120,521.77
2,001 - 5,000 gallons (\$5.67)	183,765.18	207,046.98	224,038.33	229,268.92	237,519.48	223,480.80
5,001 - 10,000 gallons (\$5.96)	300,545.00	328,839.27	346,722.91	363,175.59	378,776.52	360,655.01
10,001 - 20,000 gallons (\$6.26)	497,566.02	534,733.53	567,454.14	587,814.95	604,806.35	586,336.66
20,001 - 50,000 gallons (\$6.55)	547,427.55	571,737.66	625,112.53	641,944.08	642,823.88	635,976.84
50,001 + gallons (\$6.85)	310,625.84	480,803.52	651,272.99	413,941.42	226,197.61	439,847.77
Total Billable Revenue	2,561,993.65	2,853,202.15	3,145,692.11	2,944,975.93	2,811,223.40	2,976,850.85
Actual Revenue	2,402,924.95	2,751,000.94	2,933,976.75	3,113,466.43	2,568,964.19	2,750,000.00
% Actual to projected billed	93.79%	96.42%	93.27%	105.72%	91.38%	92.38%

# Water & Sewer Fund

\*Listed at FY19 rates (rates changed year to year based on CCMWA rate increases for water purchases)



# Revenue Analysis Sanitation Fund



REVENUE SOURCE	AMOUNT
REFUSE COLLECTION CHARGES	\$ 1,275,000.00
BRUSH PICKUP	450.00
OTHER HOUSEHOLD PICKUP	3,601.00
PENALTIES & INTEREST	44,000.00
INVESTMENT INCOME	4,500.00
MISCELLANEOUS REVENUE	500.00
<b>TOTAL</b>	<b>\$ 1,328,051.00</b>

	2014	2015 <sup>2</sup>	2016	2017	Projected 2018	Proposed 2019
1/2 City Garbage	1,613.75	2,000.00	1,760.00	1,620.00	2,040.00	2,060.00
1/2 County Garbage	114.25	264.00	143.00	209.00	264.00	250.00
Business With 2 Carts	2,817.00	4,185.00	3,996.00	4,860.00	4,860.00	4,860.00
Business With 3 Carts	1,065.00	1,152.00	1,344.00	1,536.00	1,536.00	1,550.00
City Senior Garbage	52,874.50	72,220.00	72,320.00	73,930.00	76,200.00	77,724.00
City Garbage	802,457.50	874,874.00	906,860.00	938,324.67	1,001,760.00	1,030,805.00
County Garbage	98,778.00	105,798.00	107,096.00	107,074.00	113,520.00	114,250.00
City With 2 Carts	42,355.50	52,550.00	55,700.00	61,025.00	63,000.00	64,390.00
County With 2 Carts	5,431.50	6,237.00	6,480.00	6,480.00	6,804.00	6,804.00
Business Garbage	5,853.50	5,896.00	5,764.00	5,764.00	6,072.00	6,133.00
Happy Valley Trailer <sup>3</sup>	8,165.00	5,180.00	-	-	-	-
Villa Springs <sup>1</sup>	13,852.50	-	-	-	-	-
Actual Billed (CY)	1,035,378.00	1,130,356.00	1,161,463.00	1,200,822.67	1,276,056.00	1,308,826.00
Budgeted (FY)	1,100,000	1,175,280	1,196,670	1,220,000	1,240,000	1,275,000
% Billed to Budget	94.13%	96.18%	97.06%	98.43%	102.91%	102.65%
# of Accounts	4787	4961	5107	5260	5394	5450
Increase in Customer Base		3.6%	2.9%	3.0%	2.5%	1.0%

<sup>1</sup>Billing correction for CY2013 billing error

<sup>2</sup>Rate increase effective January 1st 2015

<sup>3</sup>Moved into City Garbage bill code in 2016



# *Revenue Analysis*

## *Storm Water Fund*

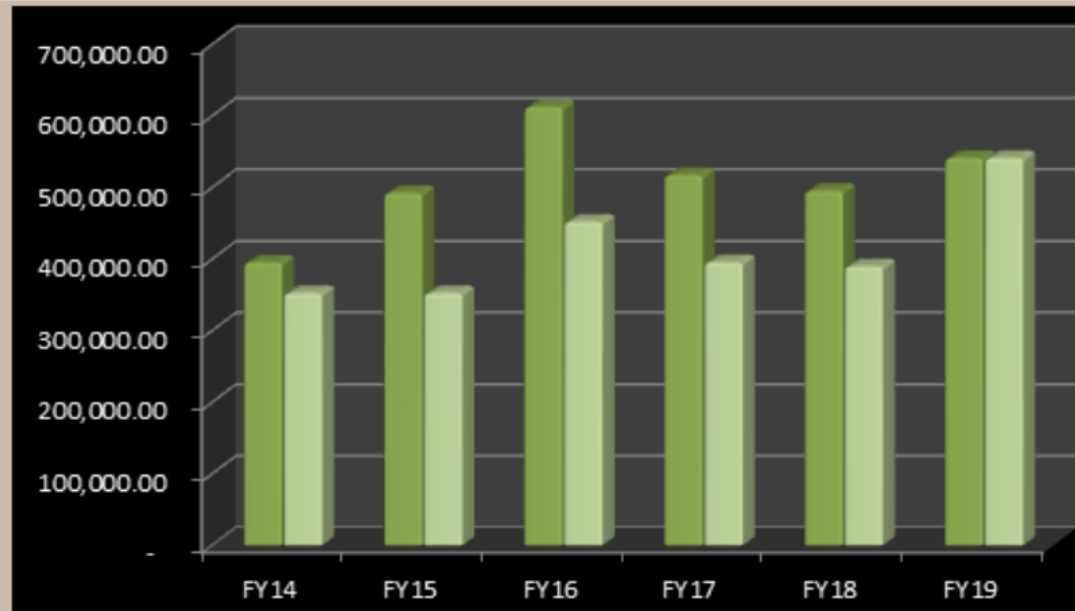
**Total Budget ~\$541,382**

- Storm Water Fees ~ \$363,000  
[Based on FY18 billings]
- Other Financing Sources ~ \$148,382  
[Use of Fund Balance & Subsidy ~  
Transfer in From General Fund]
- Detention Pond Fees ~ \$30,000

# Revenue Analysis

## Storm Water Fund

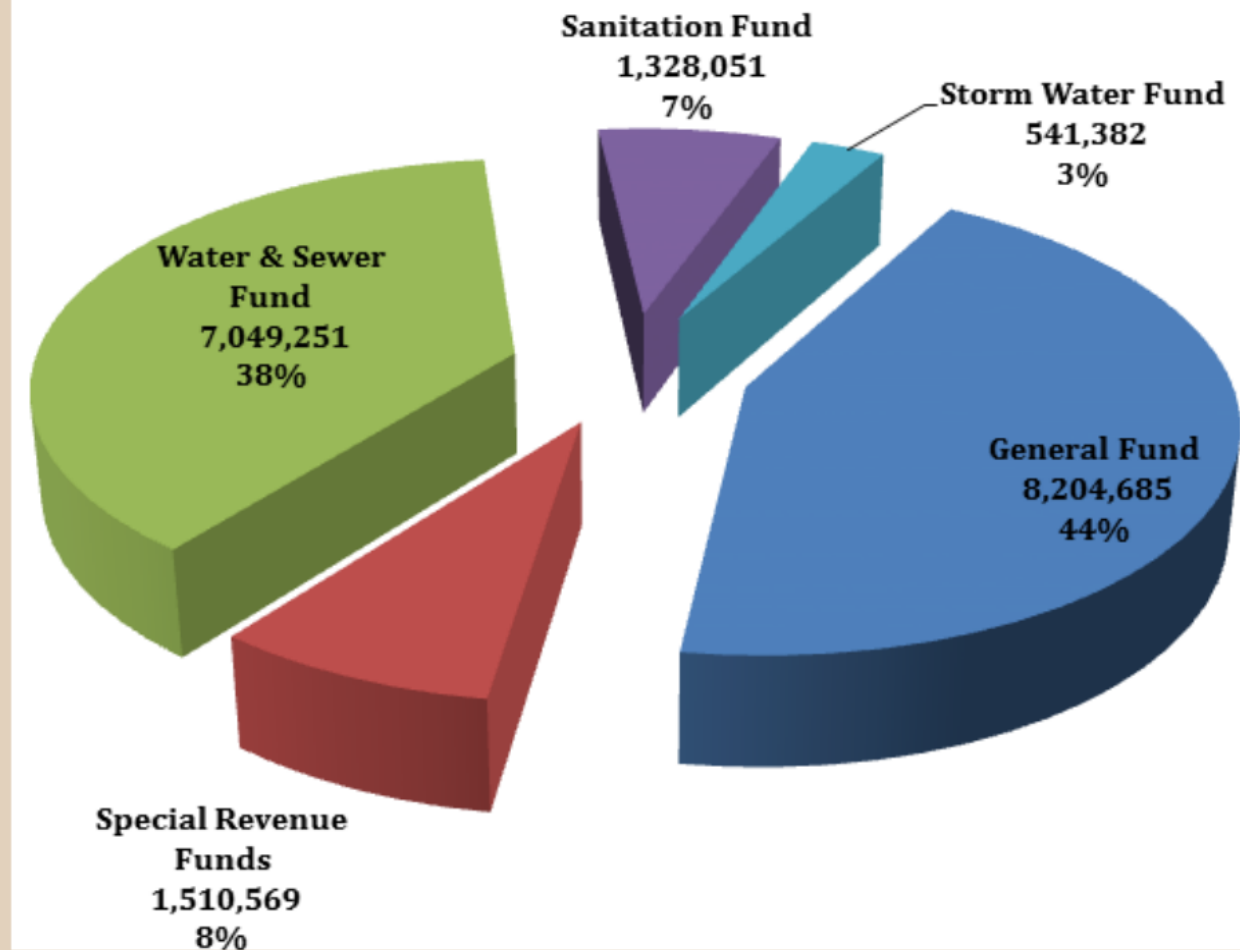
REVENUE SOURCE	AMOUNT
STORM WATER FEES	\$363,000.00
DETENTION POND MAINTENANCE FEES	30,000.00
OTHER FINANCING SOURCES	148,382.00
<b>TOTAL</b>	<b>\$541,382.00</b>



Billing Data							
	2013	2014	2015	2016	2017	2018	2019
Units	9,855.27	9,855.57	9,904.27	9,911.47	9,913.47	10,221.89	10,384.42
Accounts	5,708.00	5,705.00	5,696.00	5,698.00	5,697.00	5,906.00	5,995.00
Cost per Unit	36.30	35.77	35.59	35.88	35.50	35.63	34.96
Unit % Change		0.003%	0.494%	0.073%	0.020%	3.111%	1.590%

# Proposed FY2019 Expenditures

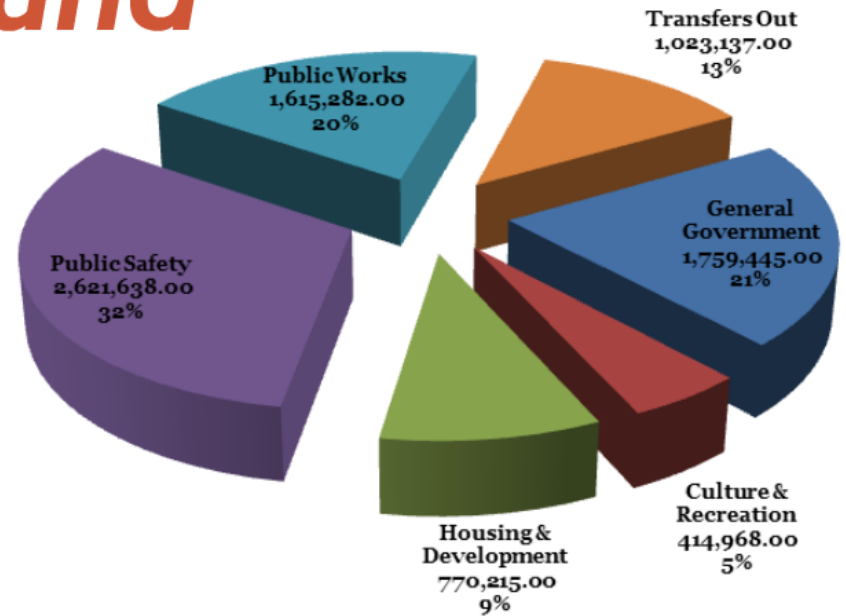
**FY2019 TOTAL BUDGET \$18,633,938**



**Total Budget for All Funds \$18,633,938**

# General Fund

Where does the money go?



## Funded by Property Taxes:

- Police Protection
- Building & Fleet Maintenance
- Street Maintenance
- Culture & Recreation activities and facilities
- Senior Services
- Museum & KPSB

# General Fund

*FY 2019 focuses on Long-Term Financial Planning:*

*Completed Baseline Year for Program-Based Budgeting  
Assessing opportunity to sell Water & Sewer System  
Tax Increase included in Proposed General Fund Budget*

## *Investment in Human Capital ~ ALL FUNDS*

- 2% Cost of living salary adjustments
- Changes to employer contributions to Health Insurance plans with increased focus on Wellness; Continue offering Buy-up Plan with HRA component and High Deductible Health Plan (with City Contribution to a Health Saving Account)
- 3.5 additional positions (General Fund Only)
  - Parks ~ 2 Equipment Operators
  - Streets ~ 1 Equipment Operator
  - Community Development ~ a Part-time Permit Coordinator

**Total General Fund Budget: \$8,204,685**

**8.5% increase from Adopted FY2018 Budget**



# ***General Fund***

## **Expense Source Category & Departments**

### **General Government:**

**City Council, Mayor, City Manager  
(Administration), City Clerk, Elections, Finance, IT  
and Human Resources**

**Public Safety: Police Department**

### **Public Works:**

**Roadway System, Street Lighting & Traffic Engineering,  
Fleet Maintenance & Building Maintenance**

### **Culture & Recreation:**

**Keep Power Springs Beautiful, Senior Services, Seven  
Springs Museum, Parks and Recreation & Facility  
Rentals and Community Events**

### **Housing & Development:**

**Community Development & Economic Development**

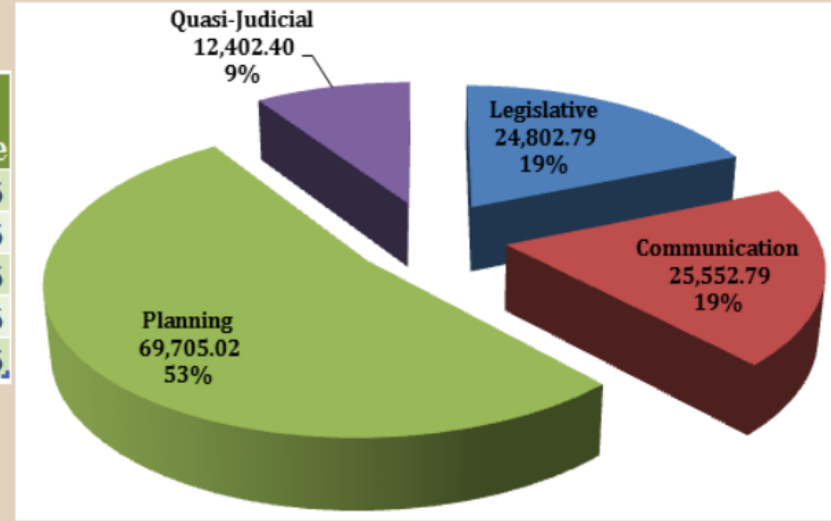
***8.5% increase from Adopted FY2018 General Fund Budget  
(Less than 1% increase from Current FY2018 Budget)***

# General Government

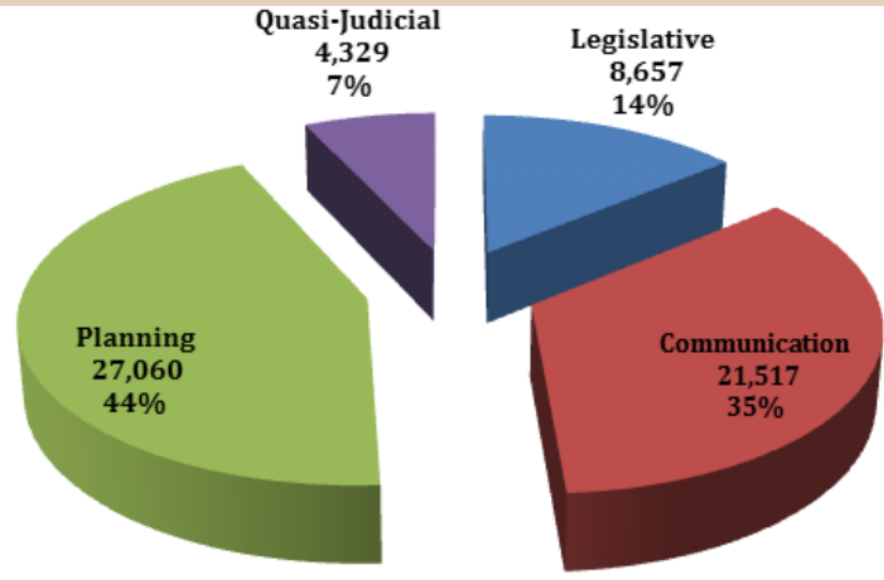
## Executive and Legislative Program Departments

### City Council:

Program Category:	FY2019 Proposed Program Budget	FY2018 Adopted Program Budget	% Change
Legislative	24,802.79	23,138.47	7.19%
Communication	25,552.79	17,853.85	43.12%
Planning	69,705.02	70,396.18	-0.98%
Quasi-Judicial	12,402.40	17,353.85	-28.53%
	\$ 132,463.00	\$ 128,742.35	3%



### Mayor:



Program Category:	FY2019 Proposed Program Budget	FY2018 Adopted Program Budget	% Change
Legislative	8,657.00	8,983.97	-3.64%
Communication	21,517.00	11,984.67	79.54%
Planning	27,060.00	28,406.60	-4.74%
Quasi-Judicial	4,329.00	6,737.97	-35.75%
	\$ 61,563.00	\$ 56,113.21	10%

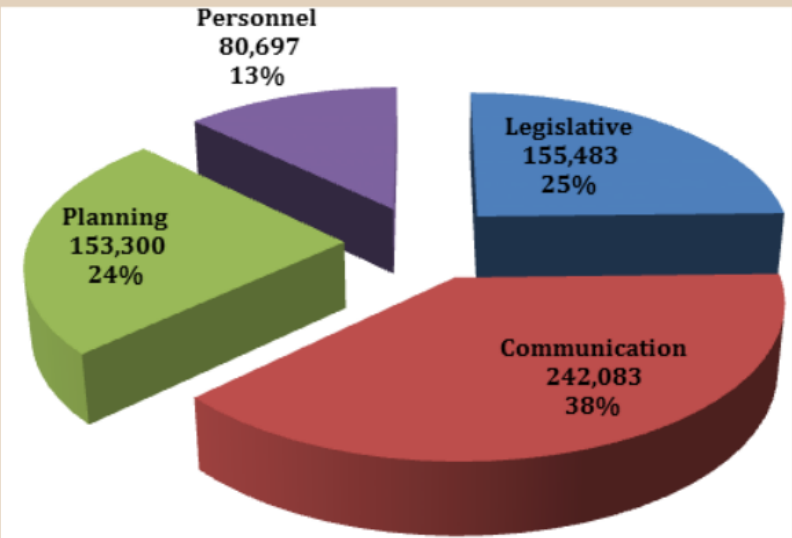
***Increase in budget attributed to additional hours for part-time Administrative Assistant.***

# General Government

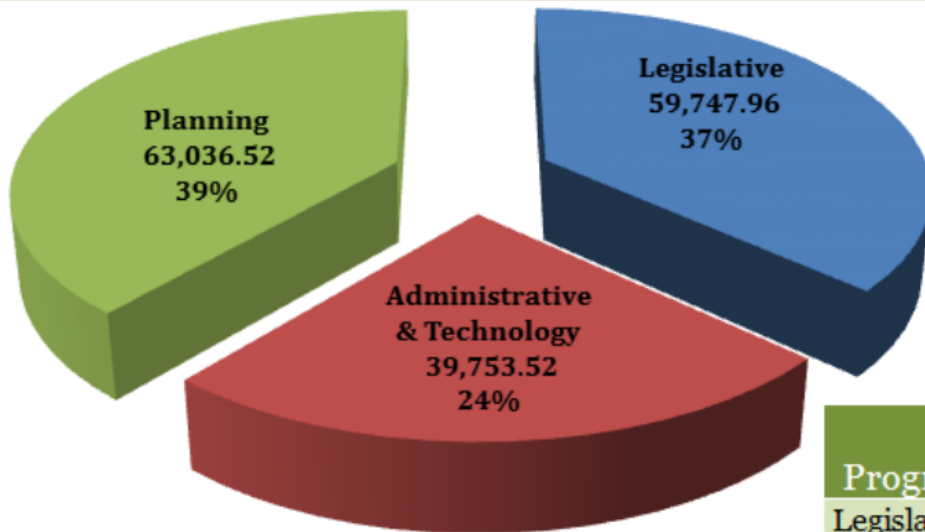
## Executive and Legislative Program Departments

### City Manager (Includes City Attorney)

Program Category:	FY2019 Proposed Program Budget	FY2018 Adopted Program Budget	% Change
Legislative	155,483.00	112,359.00	38.38%
Communication	242,083.00	196,538.50	23.17%
Planning	153,300.00	85,897.50	78.47%
Personnel	80,697.00	176,980.00	-54.40%
	\$ 631,563.00	\$ 571,775.00	10%



### City Clerk



**Increase in the City Manager's Budget due to one-time funding for Strategic Plan Update and Continuation of Operations Update**

**Decrease in City Clerk Budget due to reallocation of Reception to Water & Sewer Fund**

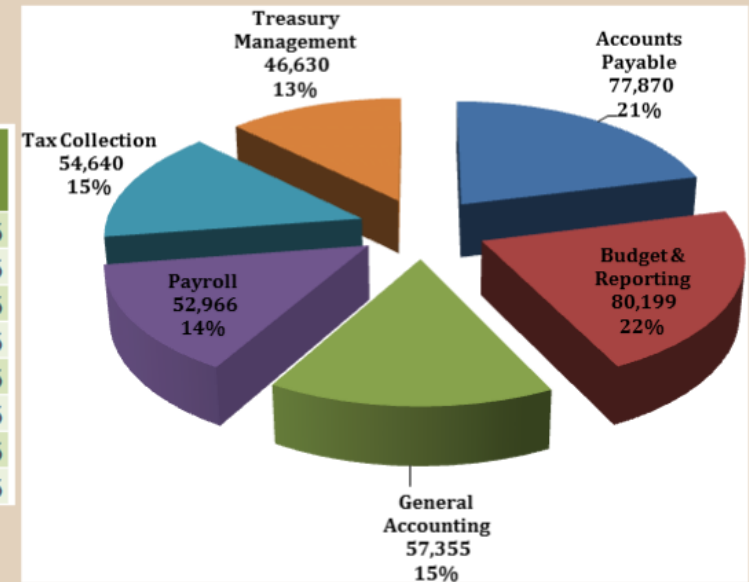
Program Category:	FY2019 Proposed Program Budget	FY2018 Adopted Program Budget	% Change
Legislative	59,747.96	65,007.81	-8.09%
Administrative & Technology	39,753.52	65,095.68	-38.93%
Planning	63,036.52	44,472.57	41.74%
	\$ 162,538.00	\$ 174,576.06	-5%

# General Government

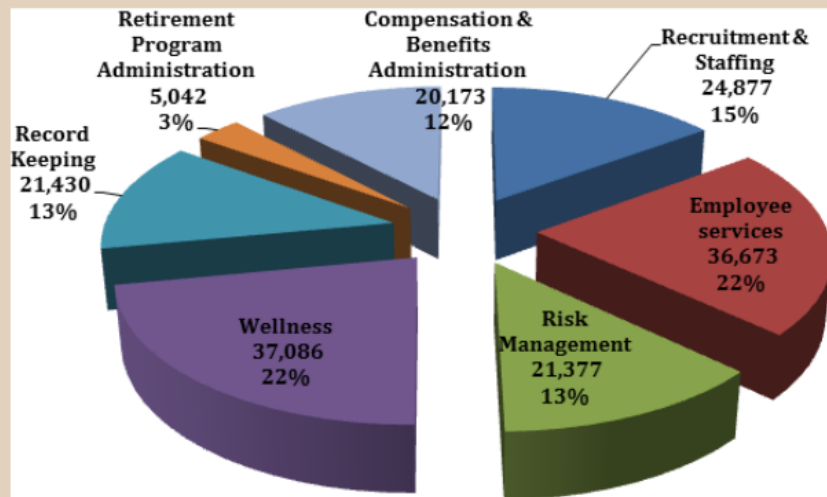
Finance, IT and Human Resources

## Finance

Program Category:	FY2019 Proposed Program Budget	FY2018 Adopted Program Budget	% Change
Accounts Payable	77,870.00	42,160.18	84.70%
Budget & Reporting	80,199.00	77,484.44	3.50%
General Accounting	57,355.00	50,413.12	13.77%
Payroll	52,966.00	47,960.39	10.44%
Tax Collection	54,640.00	61,170.53	-10.68%
Treasury Management	46,630.00	77,334.15	-39.70%
Street Light Utility Billing	-	6,673.73	-100.00%
	369,660.00	363,196.54	1.78%



## Human Resources



Program Category:	FY2019 Proposed Program Budget	FY2018 Adopted Program Budget	% Change
Recruitment & Staffing	24,877.00	33,774.66	-26.34%
Employee services	36,673.00	37,733.94	-2.81%
Risk Management	21,377.00	21,240.25	0.64%
Wellness	37,086.00	10,616.97	249.31%
Record Keeping	21,430.00	30,474.66	-29.68%
Retirement Program Administration	5,042.00	5,308.48	-5.02%
Compensation & Benefits Administration	20,173.00	23,943.74	-15.75%
	166,658.00	163,092.70	2.19%

## IT (Outsourced Contract)

Program Category:	FY2019 Proposed Program Budget	FY2018 Adopted Program Budget	% Change
VOA Management	215,000	220,000	-2.27%
Software Licensing	2,000	1,500	33.33%
Hardware Lifecycle Management	13,000	9,000	44.44%
	230,000	230,500	-0.22%





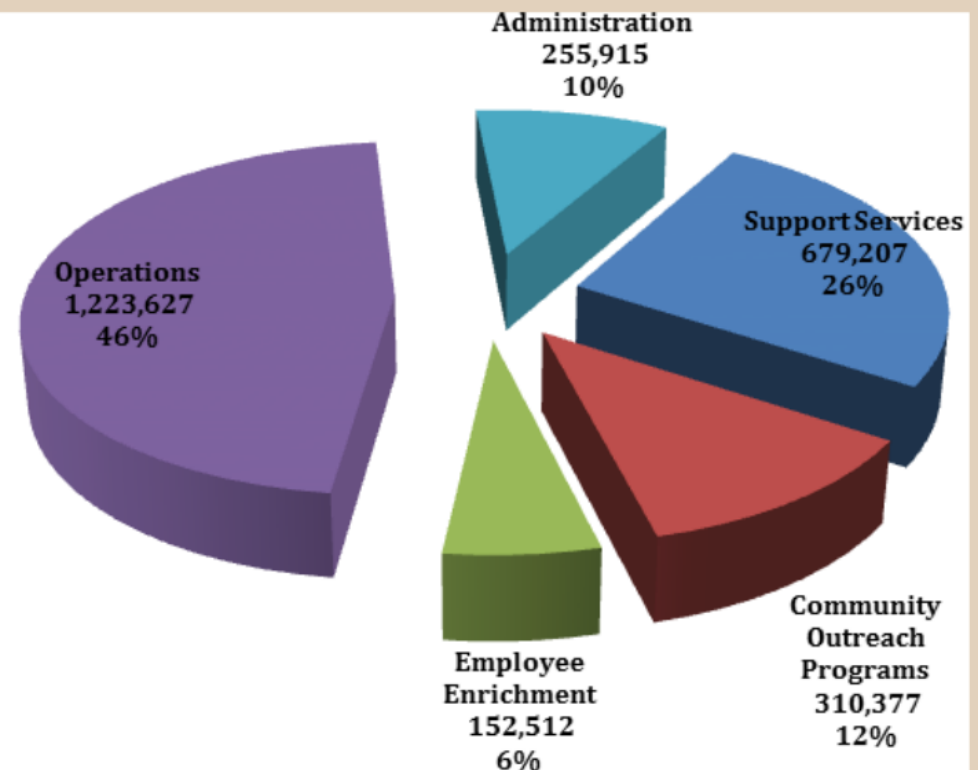
# Public Safety

*The Public Safety Expenditure Category includes the Police Department*

Program Category:	FY2019 Proposed Program Budget	FY2018 Adopted Program Budget	% Change
Support Services	679,207.00	443,466.56	53.16%
Programs	310,377.00	547,777.00	-43.34%
Employee Enrichment	152,512.00	245,524.69	-37.88%
Operations	1,223,627.00	1,164,162.55	5.11%
Administration	255,915.00	424,081.55	-39.65%
	2,621,638.00	2,825,012.35	-7.20%

**Majority of the budget decrease is a shift in reporting Patrol Officers' assistance with the Quality of Life Unit (Reported under Fines & Forfeitures).**

**The total decrease (as compared to FY2018) in requested budget for all Public Safety programs is 2.3%**





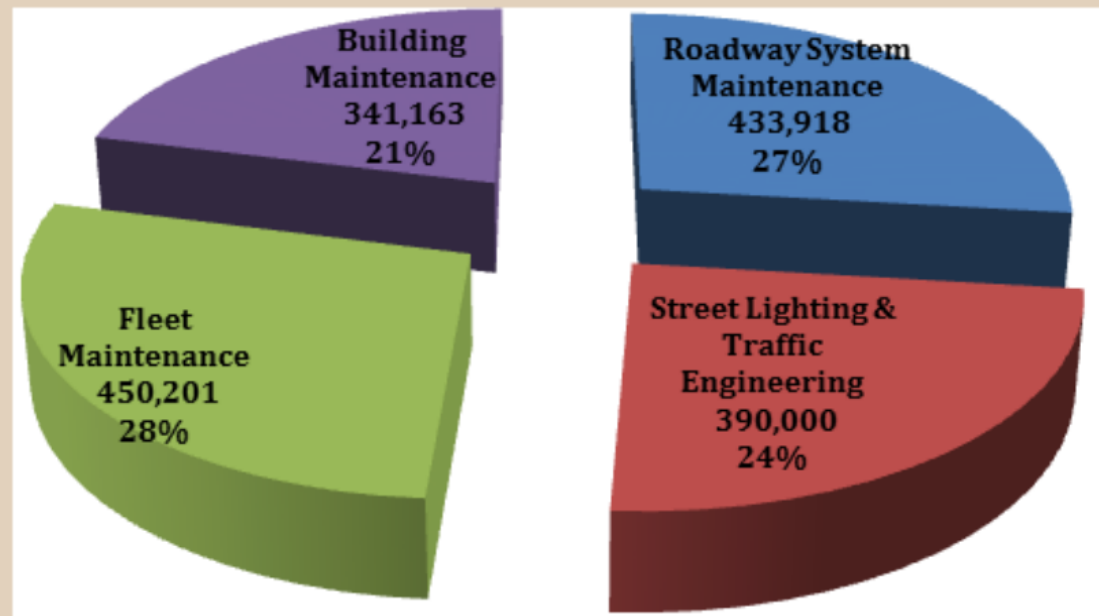
# Public Works

*The Public Works Department Programs are represented by the functional divisions of the Public Works Department*

Program Category:	FY2019 Proposed Program Budget	FY2018 Adopted Program Budget	% Change
Roadway System Maintenance	433,918.00	336,810.02	28.83%
Street Lighting & Traffic Engineering	390,000.00	390,000.00	0.00%
Fleet Maintenance	450,201.00	371,947.01	21.04%
Building Maintenance	341,163.00	258,271.74	32.09%
Events Maintenance	-	9,445.87	-100.00%
	1,615,282.00	1,366,474.64	18.21%

**The increases in the Public Works General Fund Budget are attributed to:**

- **Reallocating positions that were previously partially funded from Water & Sewer to the General Fund**
- **One additional Equipment Operator in the Streets Department**

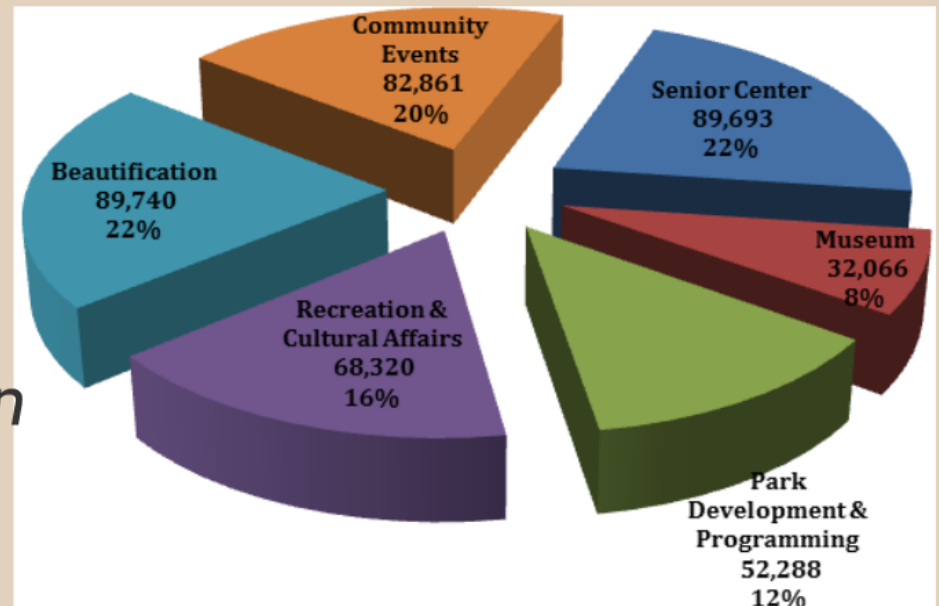


# Culture & Recreation

*The activities and programs that are Culture and Recreation expenditure categories will be under the management and direction of the newly created Parks & Recreation Department*

Program Category:	FY2019 Proposed Program Budget	FY2018 Adopted Program Budget	% Change
Senior Center	89,693.00	63,059.48	42.24%
Museum	32,066.00	33,093.17	-3.10%
Park Development & Programming	52,288.00	60,312.78	-13.31%
Recreation & Cultural Affairs	68,320.00	73,372.79	-6.89%
Beautification	89,740.00	79,635.33	12.69%
Community Events	82,861.00	82,482.60	0.46%
	414,968.00	391,956.15	5.87%

*The overall net increase in this department is the combination of cuts to events (removed Event Coordinator contracted position; Canceled July 4th) and the addition of 2 Equipment Operators.*

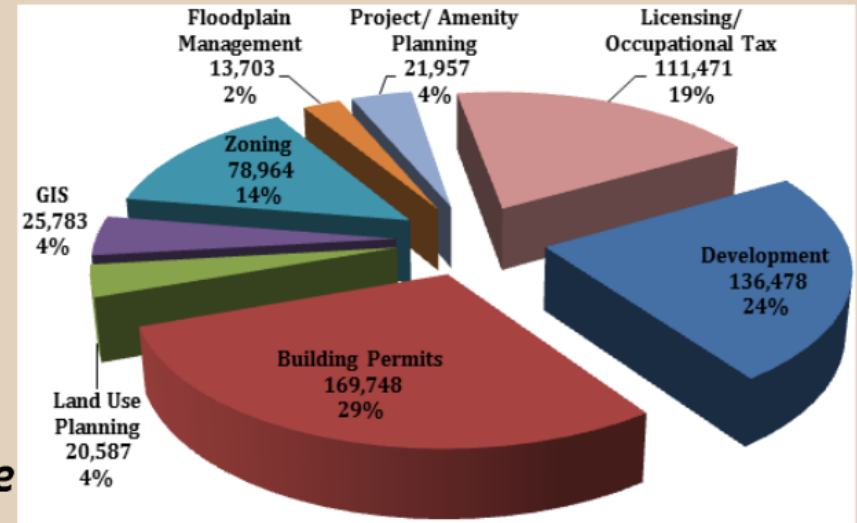


# Housing & Development

## Community & Economic Development Departments

### Community Development

Program Category:	FY2019 Proposed Program Budget	FY2018 Adopted Program Budget	% Change
Development	136,478.00	59,446.97	129.58%
Building Permits	169,748.00	122,725.06	38.32%
Comprehensive Land Use Planning	20,587.00	29,466.26	-30.13%
GIS	25,783.00	21,348.28	20.77%
Zoning	78,964.00	66,552.45	18.65%
Floodplain Management	13,703.00	13,511.49	1.42%
Project/ Amenity Planning	21,957.00	19,258.41	14.01%
Licensing/ Occupational Tax	111,471.00	76,486.62	45.74%
	578,691.00	408,795.54	41.56%

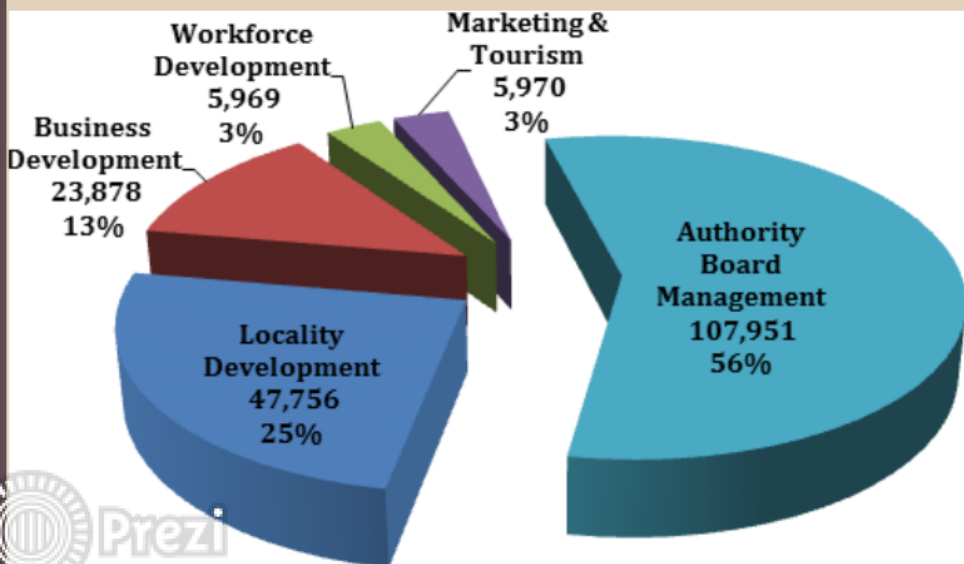


**Increases to the Community Development budget are for contract labor:**

- to develop an annexation plan;
- permitting inspections;
- and a Part-Time Permitting Coordinator

### Economic Development

**The Budget increase for Economic Development is attributed to additional allocations to the City's two Authority Boards**



Program Category:	FY2019 Proposed Program Budget	FY2018 Adopted Program Budget	% Change
Locality Development	47,756.00	20,157.75	136.91%
Business Development	23,878.00	25,197.19	-5.24%
Workforce Development	5,969.00	7,559.16	-21.04%
Marketing & Tourism	5,970.00	47,874.66	-87.53%
Authority Board Management	107,951.00	50,697.19	112.93%
	191,524.00	151,485.95	26.43%

## *Special Revenue Funds*

### *Highlights:*

**Fines and Forfeitures Fund is a newer fund,  
formally adopted in FY2015. Revenues  
support operations of  
Municipal Court and the Quality of Life  
Division of the Police Department**

**Total Fines & Forfeitures Fund Budget:  
\$647,736**

### **DDA Bond Debt Service Fund**

*[Revenue General Fund/Impact Fee Transfers]*

**Expenditures for Bond Principal  
and Interest Repayment**

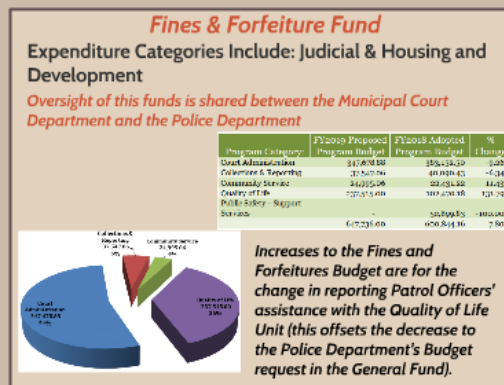
**Total DDA Bond Debt Service  
Fund Budget: \$862,833**

# Special Revenue Funds

## \$1,510,569

Where does the money go?

Expense Category	Amount
<b>Judicial</b>	\$ 410,221.00
<b>Housing &amp; Development</b>	237,515.00
<b>Long Term Debt</b>	862,833.00
<b>Total</b>	<b>\$ 1,510,569.00</b>



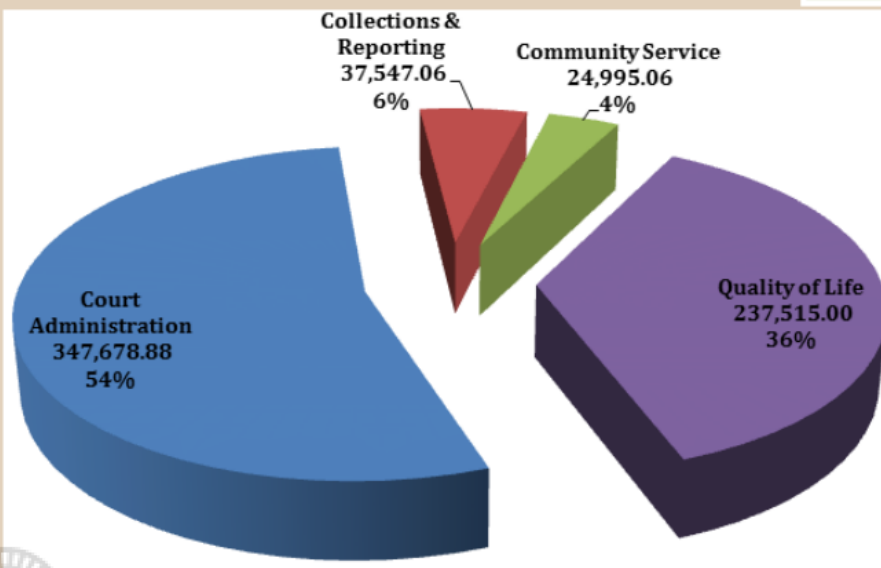


# Fines & Forfeiture Fund

Expenditure Categories Include: Judicial & Housing and Development

*Oversight of this funds is shared between the Municipal Court Department and the Police Department*

Program Category:	FY2019 Proposed Program Budget	FY2018 Adopted Program Budget	% Change
Court Administration	347,678.88	383,152.50	-9.26%
Collections & Reporting	37,547.06	40,090.43	-6.34%
Community Service	24,995.06	22,431.22	11.43%
Quality of Life	237,515.00	102,470.18	131.79%
Public Safety - Support Services	-	52,699.83	-100.00%
	647,736.00	600,844.16	7.80%



***Increases to the Fines and Forfeitures Budget are for the change in reporting Patrol Officers' assistance with the Quality of Life Unit (this offsets the decrease to the Police Department's Budget request in the General Fund).***

# Enterprise Funds

## Water & Sewer Fund \$7,049,251

### Where does the money go?

#### Operating the System

Staffing of 12 full-time employees  
(3 Contracted employees)

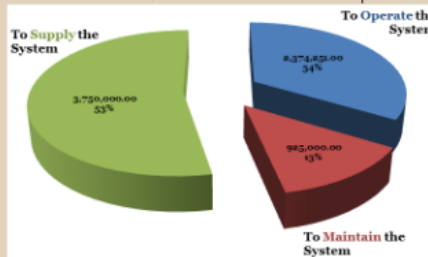
Operating expenses for Water &  
Sewer Administration,  
Maintenance and Billing

#### Supplying the System

Half of budget for  
City's wholesale purchase  
of water & processing of sewer  
(Payments to CCMWA & Cobb  
County Water Systems)

#### Maintaining the System

\$800,000 Budgeted for Water and Sewer Line Infrastructure  
Improvements & \$125,000 for Water Meter Replacements



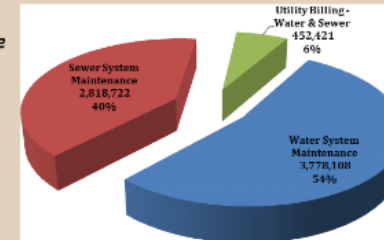
## Water & Sewer Fund

### Expense category is Public Works

Oversight of this Fund is shared between the Public  
Works and Finance Departments

Program Category:	FY2019 Proposed Program Budget	FY2018 Adopted Program Budget	% Change
Water System Maintenance	3,778,108.00	3,505,641.18	7.77%
Sewer System Maintenance	2,818,722.00	2,792,801.81	0.93%
Utility Billing - Water & Sewer	452,421.00	383,615.16	17.94%
Development	-	19,820.98	-100.00%
	7,049,251.00	6,701,879.13	5.18%

**Increases to Utility  
Billing's Budget  
Request is the change  
in salary allocations  
that were previously  
charged to Street  
Lights and Treasury  
Management in the  
Finance Budget**



# Water & Sewer Fund

## \$7,049,251

### Where does the money go?

#### Operating the System

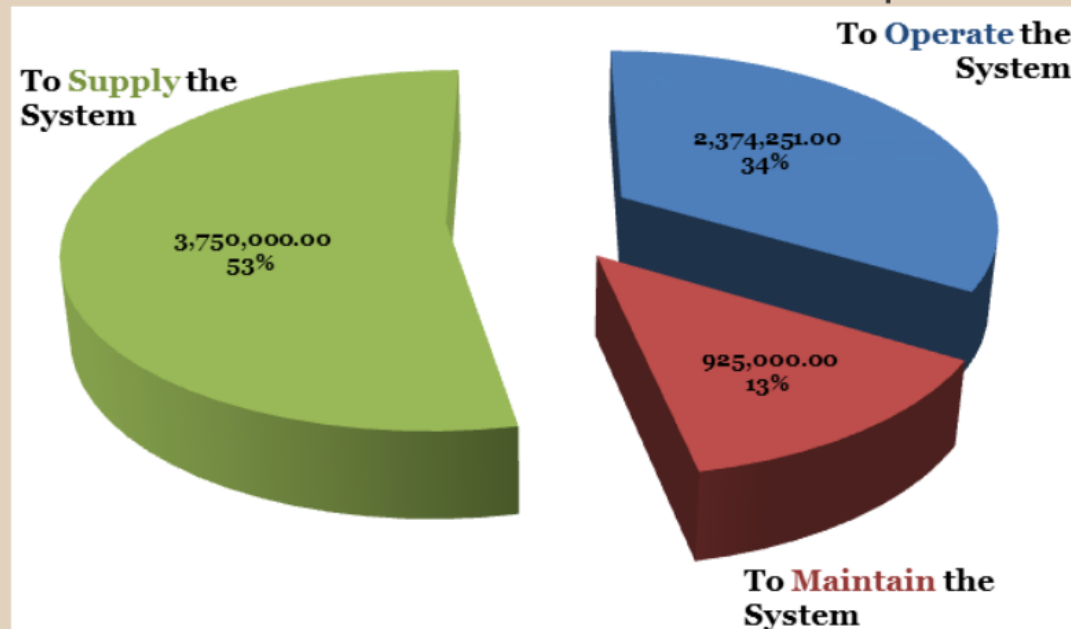
Staffing of 12 full-time employees  
(3 Contracted employees)  
Operating expenses for Water &  
Sewer Administration,  
Maintenance and Billing

#### Supplying the System

Half of budget for  
City's wholesale purchase  
of water & processing of sewer  
(Payments to CCMWA & Cobb  
County Water Systems)

#### Maintaining the System

\$800,000 Budgeted for Water and Sewer Line Infrastructure  
Improvements & \$125,000 for Water Meter Replacements



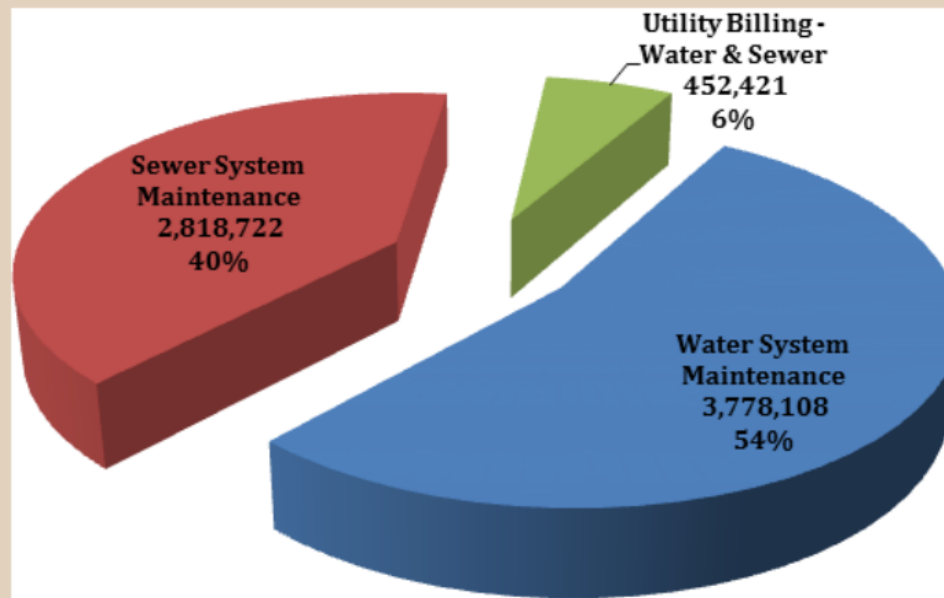
# Water & Sewer Fund

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Utility Billing - Water & Sewer	452,421.00	383,615.16	17.94%
Development	-	19,820.98	-100.00%
	7,049,251.00	6,701,879.13	5.18%

***Increases to Utility Billing's Budget Request is the change in salary allocations that were previously charged to Street Lights and Treasury Management in the Finance Budget***



## *Sanitation Fund*

*\$1,328,051*

### *Where does the money go?*

#### **Personnel Services**

Staffing of 8 full-time employees and one contracted employee  
Indirect expenses to cover overhead costs

#### **Other Operational Expenses**

Costs for landfill with average daily collections totaling 25.6 tons  
Recycling ~ \$1.99 per resident per month

#### **Capital Expenses**

Reserve cash equivalent to annual depreciation in order to allocate funds for future acquisition of additional fleet

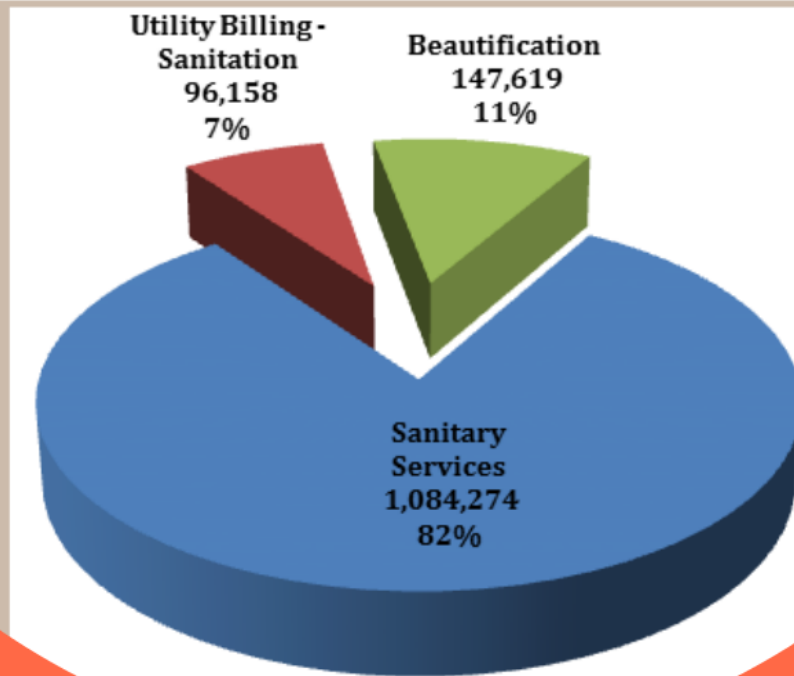


# Sanitation Fund

## Expense Category is Public Works

*Oversight of this fund is shared between Finance, Public Works & Parks and Recreation Departments*

Program Category:	FY2019 Proposed Program Budget	FY2018 Adopted Program Budget	% Change
Sanitary Services	1,084,274	1,062,221	2.08%
Utility Billing - Sanitation	96,158	73,110	31.53%
Beautification	147,619	155,757	-5.23%
	1,328,051	1,291,088	2.86%



# Storm Water Fund

\$541,382

## Where does the money go?

### Personnel Services

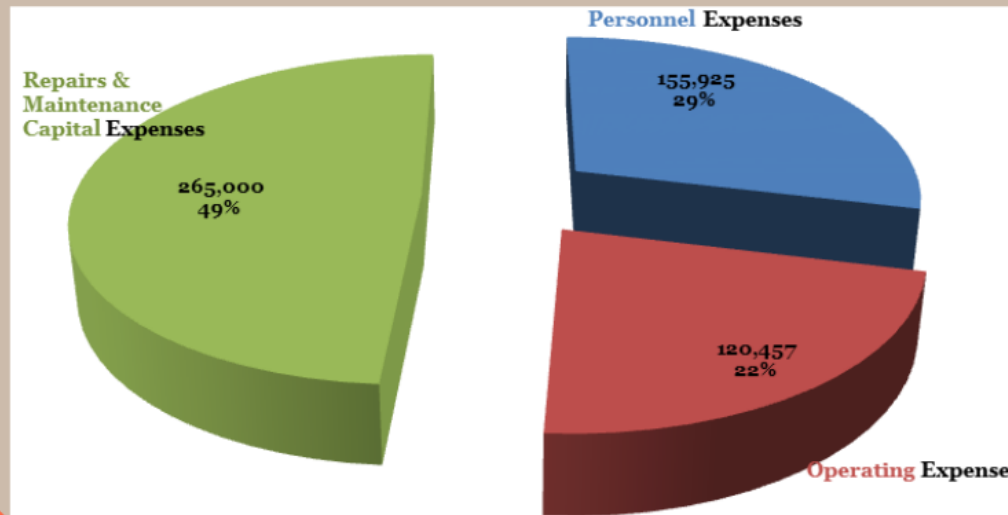
Staffing of 2.5 Full Time  
Equivalents

### Operational Expenses

Maintenance, training and equipment  
Indirect expenses to cover overhead

### Capital Expenses

\$265,000 for Storm Water re-compaction; pond maintenance;  
system updates and outfall repairs

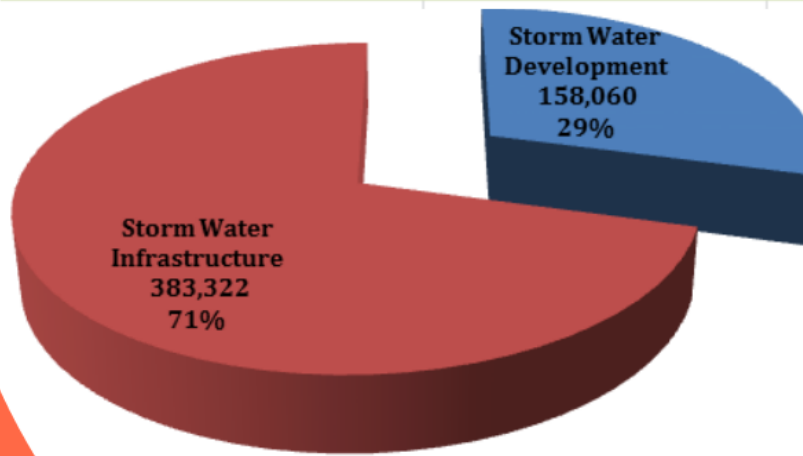


# Storm Water Fund

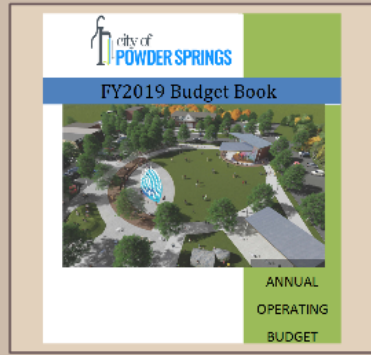
## Expense Category is Public Works

*Oversight of this fund is shared between Public Works & Community Development Departments*

Program Category:	FY2019 Proposed Program Budget	FY2018 Adopted Program Budget	% Change
Storm Water Development	158,060.00	26,869.15	488.26%
Storm Water Infrastructure	383,322.00	450,092.25	-14.83%
	541,382.00	476,961.40	13.51%



***Increases to the Storm Water Budget are for one Maintenance Worker and a Part-Time Inspector***



### Enterprise Funds

Water & Sewer Fund  
Police & Fire Fund  
Public Works Fund

City of POWDER SPRINGS

#### City-Wide Revenues

Category	2018 Actual	2019 Proposed
General Fund	10,500,000	10,500,000
Enterprise Funds	15,000,000	15,000,000
Grants	5,000,000	5,000,000
Other	2,000,000	2,000,000
<b>Total</b>	<b>32,500,000</b>	<b>32,500,000</b>

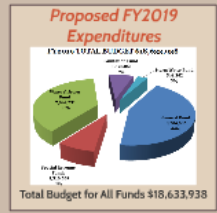
#### City-Wide Expenditures

Category	2018 Actual	2019 Proposed
General Fund	10,500,000	10,500,000
Enterprise Funds	15,000,000	15,000,000
Grants	5,000,000	5,000,000
Other	2,000,000	2,000,000
<b>Total</b>	<b>32,500,000</b>	<b>32,500,000</b>



#### City-Wide Financial Summaries

Category	2018 Actual	2019 Proposed
General Fund	10,500,000	10,500,000
Enterprise Funds	15,000,000	15,000,000
Grants	5,000,000	5,000,000
Other	2,000,000	2,000,000
<b>Total</b>	<b>32,500,000</b>	<b>32,500,000</b>



#### General Fund

2019 Proposed Budget: \$10,500,000

Includes: Personnel, Materials, Contractual, Capital, Debt Service, and Other.

#### Revenue Analysis

Includes: General Fund, Police & Fire Fund, Water & Sewer Fund, Public Works Fund.

#### Revenue Analysis

Where does the money go?

Includes: Personnel, Materials, Contractual, Capital, Debt Service, and Other.

#### Revenue Analysis

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Includes: Personnel, Materials, Contractual, Capital, Debt Service, and Other.

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#### Revenue Analysis

Where does the money go?

Includes: Personnel, Materials, Contractual, Capital, Debt Service, and Other.

#### Planning Process

Step	Description
1	Identify the City's Vision and Mission
2	Develop the City's Strategic Plan
3	Conduct a Needs Assessment
4	Develop the City's Budget
5	Implement the City's Budget
6	Evaluate the City's Budget

#### Vision & Mission

City of Powder Springs  
Vision & Mission

#### City Statistics

City of Powder Springs  
City Statistics

#### City Statistics

City of Powder Springs  
City Statistics

#### City Fund Structure

City of Powder Springs  
City Fund Structure