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To: **Board of Mayor and Commissioners**

From: **Paul Hanebuth**

Cc: **Patrick Bryant**

Date: **2/18/2019**

Re: **December 2018/January 2019 Financial Statement Footnotes and Comments**

Revenues:

Total General Fund revenues for the month amounted to \$102,115. The most significant contributions were from traffic court receipts (\$23,625) and prior-year property tax collections (\$17,813). Please note that some important revenue sources, such as current-year property tax and insurance tax premiums, will be accrued and collected in the second half of the year. Others, such as probation service revenues and sanitation taxes, are collected in arrears, so information about January revenues will not be available until the end of February, while December revenues have already been accrued into 2018.

Expenses:

Expenses for January amounted to \$187,105. While there were no extraordinary expenses booked for the month, the first pay date of the month for City employees – January 4 – included pay for the final two weeks of 2018, so salary expenses shown for January only include the January 18 pay date; in other words, the numbers shown here represent 1/26 of annual salary expenses rather than 1/12.

Year-end Notes:

In addition to January 2019 statements, 2018 financial statements are provided since they include some adjustments to the December statements provided last month; e.g., revenue and salary accruals and some expenses for which invoices were received after year end. The January income statement is in a slightly different format because staff believes that in most cases a comparison of monthly expenditures to budgeted amounts will be more useful than a comparison of year-to-date amounts to the previous year. Alternate comparisons are, of course, available upon request.

City of Avondale Estates
Income Statement
Compared with Budget
For the One Month Ending January 31, 2019

Acct. no.	Description	Current Month Activity	Current Month Budgeted	YTD Activity	YTD Budget	Activity/ 2019 Budget	Total 2019 Budget
Revenues							
1-401-001	R/E Property Tax - Current Yr	0	172,227	0	172,227	0.0%	2,066,722.00
1-401-002	Personal Property Tax	69	2,150	69	2,150	0.3%	25,803.00
1-401-003	Motor Vehicle Tax	6,389	6,475	6,389	6,475	8.2%	77,700.00
1-401-004	Public Utilities Ad Val Tax	9,989	1,225	9,989	1,225	68.0%	14,700.00
1-401-005	Railroad Equipment Tax	0	17	0	17	0.0%	202.00
1-401-012	Property Tax - Prior Year	17,813	4,615	17,813	4,615	32.2%	55,384.00
1-401-013	Pers Property Tax - Prior Year	2	46	2	46	0.4%	548.00
1-402-051	Atlanta Gas Light Company	0	2,311	0	2,311	0.0%	27,727.00
1-402-052	Georgia Power Company	0	9,996	0	9,996	0.0%	119,956.00
1-402-053	AT&T	4,315	238	4,315	238	151.1%	2,856.00
1-402-054	Comcast	2,727	3,626	2,727	3,626	6.3%	43,515.00
1-402-055	Insurance Premium	0	16,360	0	16,360	0.0%	196,325.00
1-402-057	Cell Tower Lease	3,839	3,021	3,839	3,021	10.6%	36,248.00
1-402-103	Alcoholic Beverage Taxes	4,378	2,260	4,378	2,260	16.1%	27,120.00
1-402-104	Intangible Taxes - DeKalb	2,364	5,086	2,364	5,086	3.9%	61,031.00
1-403-013	Interest on Past Due Taxes	103	97	103	97	8.8%	1,167.00
1-403-034	Penalties, Charges	1,245	0	1,245	0	0.0%	0.00
1-411-039	Occupational Tax ~ Prior years	1,361	0	1,361	0	0.0%	0.00
1-411-041	Occupational Tax	5,253	10,091	5,253	10,091	4.3%	121,088.00
1-411-042	Alcoholic Beverage Licenses	2,760	3,299	2,760	3,299	7.0%	39,584.00
1-411-043	Permit Authorizations	2,460	5,988	2,460	5,988	3.4%	71,857.00
1-411-047	Sign Permits	0	59	0	59	0.0%	710.00
1-411-049	Other Permits	55	244	55	244	1.9%	2,931.00
1-421-020	Traffic Court Receipts	23,625	23,118	23,625	23,118	8.5%	277,417.00
1-421-021	Probation Services	0	26,738	0	26,738	0.0%	320,856.00
1-451-010	Rezoning and Variance Fees	100	42	100	42	20.0%	500.00
1-451-060	Sales of Reports/Copies	0	8	0	8	0.0%	100.00
1-451-098	Charges for Other Svcs	55	63	55	63	7.3%	750.00
1-461-000	Interest Earnings	3,071	393	3,071	393	65.1%	4,720.00
1-464-000	Contributions and Donations	0	21	0	21	0.0%	250.00
1-475-040	Fourth of July Donations	0	0	0	0	0.0%	7,255.00
1-475-050	Labor Day Proceeds	0	0	0	0	0.0%	11,251.00
1-475-060	City Wide Yard Sale	0	0	0	0	0.0%	1,140.00
1-475-090	Gazebo/Park Rental Fees	0	8	0	8	0.0%	100.00

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1-495-081	Real Estate Transfer Tax	599	1,331	599	1,331	3.7%	15,976.00
1-495-083	HOST/Energy Excise	2,462	0	2,462	0	0.0%	0.00
1-495-091	LMIG Grant	0	2,953	0	2,953	0.0%	35,433.00
1-545-101	Sanitation Taxes CY	0	71,035	0	71,035	0.0%	852,422.00
1-545-102	Sanitation Taxes Prior Year	7,081	1,384	7,081	1,384	42.6%	16,608.00
Total Revenues		102,115	376,525	102,115	376,525	2.3%	4,537,952.00
Expenses							
1-501-225	Travel	0	50	0	50	0.0%	600.00
1-501-230	Education and Training	0	200	0	200	0.0%	2,400.00
1-501-350	BOMC Stipends	2,031	2,200	2,031	2,200	7.7%	26,400.00
1-501-395	FICA	155	168	155	168	7.7%	2,020.00
1-502-100	Salaries - Regular	17,982	52,797	17,982	52,797	2.8%	633,568.00
1-502-110	Overtime	0	217	0	217	0.0%	2,600.00
1-502-115	FICA	1,356	3,954	1,356	3,954	2.9%	47,449.00
1-502-120	Group Insurance	6,964	13,995	6,964	13,995	4.1%	167,937.00
1-502-125	Retirement	1,491	1,466	1,491	1,466	8.5%	17,596.00
1-502-126	Deferred Comp. Matching	150	379	150	379	3.3%	4,550.00
1-502-128	Other Employee Benefits	0	115	0	115	0.0%	1,377.00
1-502-130	Worker's Compensation Ins.	0	234	0	234	0.0%	2,813.00
1-502-134	Professional Services	6,855	6	6,855	6	9019.7%	76.00
1-502-135	Administrative Services	1,333	1,299	1,333	1,299	8.6%	15,589.00
1-502-200	Communications	1,414	1,133	1,414	1,133	10.4%	13,591.00
1-502-210	Printing and binding	203	101	203	101	16.8%	1,209.00
1-502-220	Water/sewer	0	104	0	104	0.0%	1,251.00
1-502-221	Natural Gas	183	116	183	116	13.1%	1,393.00
1-502-222	Electricity	0	1,160	0	1,160	0.0%	13,923.00
1-502-225	Travel	70	248	70	248	2.4%	2,978.00
1-502-226	Food	304	22	304	22	116.9%	260.00
1-502-230	Education and Training	133	235	133	235	4.7%	2,816.00
1-502-231	Economic Dev Food	0	15	0	15	0.0%	180.00
1-502-232	Econ Dev Travel/Mileage	0	71	0	71	0.0%	850.00
1-502-233	Econ Dev Educ/Trng	0	56	0	56	0.0%	670.00

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1-502-270	Computers	0	100	0	100	0.0%	1,200.00
1-502-300	Landscape Maintenance	30	30	30	30	8.3%	360.00
1-502-341	Repairs & Maint - Equipment	165	650	165	650	2.1%	7,800.00
1-502-345	Repairs & Maint - Bldg	307	610	307	610	4.2%	7,316.00
1-502-360	Postage & Meter Rental	0	1,667	0	1,667	0.0%	20,000.00
1-502-365	Website Design	0	819	0	819	0.0%	9,830.00
1-502-390	General Supplies & Materials	222	301	222	301	6.2%	3,606.00
1-502-430	Dues and fees	4,250	852	4,250	852	41.6%	10,228.00
1-506-132	Legal Services - City Attorney	0	4,807	0	4,807	0.0%	57,684.00
1-506-133	Auditing Services	0	1,317	0	1,317	0.0%	15,800.00
1-506-134	Professional Consultants	4,556	11,300	4,556	11,300	3.4%	135,602.00
1-506-135	Administrative Services	762	400	762	400	15.9%	4,794.00
1-509-200	Communications	133	234	133	234	4.7%	2,810.00
1-509-210	Printing and binding	850	524	850	524	13.5%	6,286.00
1-509-211	Expenses for Public Hearings	20	149	20	149	1.1%	1,792.00
1-509-217	Telecommunications Mgmt Svcs	1,777	140	1,777	140	105.8%	1,679.00
1-509-265	Computer/Software	0	81	0	81	0.0%	975.00
1-509-271	Bldg Plan Review/Inspections	0	3,593	0	3,593	0.0%	43,114.00
1-509-350	Insurance - liability	3,011	3,071	3,011	3,071	8.2%	36,849.00
1-509-360	Postage	0	388	0	388	0.0%	4,656.00
1-509-365	Newsletter Printing/Postage	0	19	0	19	0.0%	225.00
1-509-390	General supplies and materials	0	266	0	266	0.0%	3,192.00
1-511-100	Salaries - Regular	27,509	63,588	27,509	63,588	3.6%	763,050.00
1-511-110	Overtime	1,987	3,083	1,987	3,083	5.4%	37,000.00
1-511-115	FICA	2,125	5,100	2,125	5,100	3.5%	61,204.00
1-511-120	Group Insurance	15,791	22,366	15,791	22,366	5.9%	268,386.00
1-511-125	Retirement	2,785	2,785	2,785	2,785	8.3%	33,420.00
1-511-126	Deferred Comp. Match	150	542	150	542	2.3%	6,500.00
1-511-127	Citizens Patrol	383	509	383	509	6.3%	6,110.00
1-511-128	Other Employee Benefits	0	134	0	134	0.0%	1,610.00
1-511-129	Peace Officers' Benefit Fund	260	242	260	242	9.0%	2,904.00
1-511-130	Workers Compensation Ins.	0	4,500	0	4,500	0.0%	54,000.00
1-511-134	Professional Services	218	308	218	308	5.9%	3,690.00
1-511-135	IT Expense	0	496	0	496	0.0%	5,946.00
1-511-200	Communications	645	704	645	704	7.6%	8,448.00

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1-511-210	Printing and binding	0	46	0	46	0.0%	550.00
1-511-215	Books and Periodicals	0	11	0	11	0.0%	137.00
1-511-219	Police Academy	0	85	0	85	0.0%	1,025.00
1-511-224	Gasoline	0	2,500	0	2,500	0.0%	30,000.00
1-511-225	Travel	0	368	0	368	0.0%	4,410.00
1-511-230	Training and Education	327	149	327	149	18.3%	1,790.00
1-511-260	Small Equipment	752	1,167	752	1,167	5.4%	14,000.00
1-511-270	Computers	0	383	0	383	0.0%	4,600.00
1-511-340	Repairs and Maint. - vehicles	294	2,000	294	2,000	1.2%	24,000.00
1-511-341	Repair & Maint - equip	29	2,456	29	2,456	0.1%	29,471.00
1-511-370	Uniform Allowance	104	1,000	104	1,000	0.9%	11,999.00
1-511-375	Uniform Cleaning & Alterations	0	292	0	292	0.0%	3,500.00
1-511-390	General supplies and materials	348	894	348	894	3.2%	10,725.00
1-511-430	Dues and fees	465	94	465	94	41.3%	1,125.00
1-512-100	Salaries - Regular	1,854	4,113	1,854	4,113	3.8%	49,361.00
1-512-115	FICA	140	472	140	472	2.5%	5,658.00
1-512-120	Group Insurance	991	990	991	990	8.3%	11,884.00
1-512-125	Retirement	218	218	218	218	8.3%	2,611.00
1-512-126	Deferred Comp Matching	50	54	50	54	7.7%	650.00
1-512-128	Other Employee Benefits	0	10	0	10	0.0%	115.00
1-512-130	Worker's Compensation Ins	0	23	0	23	0.0%	279.00
1-512-131	Legal Services-Other	2,050	2,050	2,050	2,050	8.3%	24,600.00
1-512-132	Public Defender	225	200	225	200	9.4%	2,400.00
1-512-210	Printing and binding	0	42	0	42	0.0%	500.00
1-512-225	Travel	0	42	0	42	0.0%	500.00
1-512-230	Training and Education	225	65	225	65	29.1%	774.00
1-512-341	Equipment Maintenance	0	20	0	20	0.0%	240.00
1-512-390	General supplies and materials	48	63	48	63	6.4%	750.00
1-512-430	Dues and Fees	45	3	45	3	121.6%	37.00
1-530-100	Salaries - Regular	4,262	9,548	4,262	9,548	3.7%	114,575.00
1-530-115	FICA	310	730	310	730	3.5%	8,765.00
1-530-120	Group Insurance	3,211	3,195	3,211	3,195	8.4%	38,341.00
1-530-125	Retirement	497	497	497	497	8.3%	5,959.00
1-530-126	Deferred Comp Matching	0	54	0	54	0.0%	650.00
1-530-128	Other Employee Benefits	0	20	0	20	0.0%	240.00

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1-530-130	Worker's Compensation Ins	0	847	0	847	0.0%	10,165.00
1-530-134	Professional Services	0	14	0	14	0.0%	166.00
1-530-200	Communications	94	367	94	367	2.1%	4,400.00
1-530-215	Books and Periodicals	0	8	0	8	0.0%	100.00
1-530-220	Water / sewerage	0	129	0	129	0.0%	1,545.00
1-530-221	Natural Gas	108	119	108	119	7.5%	1,433.00
1-530-222	Electricity	303	409	303	409	6.2%	4,909.00
1-530-223	Electricity - Street lights	5,577	4,892	5,577	4,892	9.5%	58,707.00
1-530-224	Gasoline	0	192	0	192	0.0%	2,300.00
1-530-225	Travel	0	250	0	250	0.0%	3,000.00
1-530-230	Training and Education	0	183	0	183	0.0%	2,200.00
1-530-289	LMIG Expenditures	0	2,953	0	2,953	0.0%	35,433.00
1-530-291	Roadways and Walkways	0	3,911	0	3,911	0.0%	46,930.00
1-530-292	Traffic Engineering	0	250	0	250	0.0%	3,000.00
1-530-340	Repairs and Maint. - Vehicles	2,408	83	2,408	83	240.8%	1,000.00
1-530-345	Repairs and Maint. - Bldg.	613	217	613	217	23.5%	2,604.00
1-530-356	Property Lease	0	94	0	94	0.0%	1,126.00
1-530-370	Uniforms	122	131	122	131	7.8%	1,574.00
1-530-380	Equipment Rental	325	308	325	308	8.8%	3,700.00
1-530-390	General supplies and materials	681	375	681	375	15.1%	4,500.00
1-530-430	Dues and Fees	0	16	0	16	0.0%	191.00
1-535-100	Salaries - Regular	7,476	18,626	7,476	18,626	3.3%	223,516.00
1-535-110	Overtime	1,421	473	1,421	473	25.0%	5,677.00
1-535-115	FICA	660	1,461	660	1,461	3.8%	17,533.00
1-535-120	Group Insurance	6,188	9,361	6,188	9,361	5.5%	112,332.00
1-535-125	Retirement	860	860	860	860	8.3%	10,316.00
1-535-126	Deferred Comp. Matching	180	195	180	195	7.7%	2,340.00
1-535-128	Other Employee Benefits	0	67	0	67	0.0%	805.00
1-535-130	Worker's Compensation Ins	0	597	0	597	0.0%	7,161.00
1-535-134	Professional Services	0	29	0	29	0.0%	346.00
1-535-200	Communications	90	91	90	91	8.3%	1,090.00
1-535-221	Natural Gas	0	46	0	46	0.0%	557.00
1-535-222	Electricity	35	75	35	75	3.9%	900.00
1-535-224	Gasoline	0	424	0	424	0.0%	5,090.00
1-535-230	Training and Education	0	25	0	25	0.0%	300.00

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1-535-300	Landscape Maintenance	478	1,278	478	1,278	3.1%	15,331.00
1-535-310	Tree Maintenance	0	293	0	293	0.0%	3,520.00
1-535-311	Tree Installation	95	208	95	208	3.8%	2,500.00
1-535-312	Tree Removal	0	2,103	0	2,103	0.0%	25,241.00
1-535-315	Irrigation	38	208	38	208	1.5%	2,500.00
1-535-340	Repairs and Maint - Vehicles	0	482	0	482	0.0%	5,786.00
1-535-341	Repairs and Maint - Equip	0	417	0	417	0.0%	5,000.00
1-535-345	Repairs and Maint - Bldg	0	208	0	208	0.0%	2,500.00
1-535-370	Uniforms	149	495	149	495	2.5%	5,940.00
1-535-390	General supplies and materials	84	275	84	275	2.5%	3,300.00
1-540-410	Easter Egg Hunt	0	147	0	147	0.0%	1,762.00
1-540-420	Children's Fishing Derby	0	25	0	25	0.0%	300.00
1-540-430	Town Hall Meetings	0	125	0	125	0.0%	1,500.00
1-540-440	Fourth of July	0	2,250	0	2,250	0.0%	27,000.00
1-540-450	Labor Day Race	0	917	0	917	0.0%	11,000.00
1-540-460	City Wide Yard Sale	0	8	0	8	0.0%	100.00
1-540-470	Christmas Comes to Avondale	0	208	0	208	0.0%	2,500.00
1-540-480	Community Activities	0	17	0	17	0.0%	200.00
1-540-495	Boards and Committees	0	42	0	42	0.0%	500.00
1-545-109	Salaries - Regular	13,398	29,780	13,398	29,780	3.7%	357,354.00
1-545-110	Overtime	674	484	674	484	11.6%	5,810.00
1-545-111	Salaries - Contracted	0	843	0	843	0.0%	10,112.00
1-545-115	FICA	1,026	2,330	1,026	2,330	3.7%	27,954.00
1-545-120	Group Insurance	12,295	12,108	12,295	12,108	8.5%	145,293.00
1-545-125	Retirement	1,411	1,411	1,411	1,411	8.3%	16,937.00
1-545-126	Deferred Comp Matching	200	206	200	206	8.1%	2,470.00
1-545-128	Other Employee Benefits	0	110	0	110	0.0%	1,320.00
1-545-130	Worker's Compensation	0	2,702	0	2,702	0.0%	32,420.00
1-545-134	Professional Services	186	51	186	51	30.5%	609.00
1-545-200	Communications	111	112	111	112	8.3%	1,340.00
1-545-224	Gasoline/Diesel	0	2,042	0	2,042	0.0%	24,502.00
1-545-280	Landfill Expense	0	7,350	0	7,350	0.0%	88,200.00
1-545-281	Recycling Disposal	0	4,052	0	4,052	0.0%	48,620.00
1-545-330	Depreciation Expense Sani	0	2,500	0	2,500	0.0%	30,000.00
1-545-340	Repairs & Maint - Vehicles	2,428	3,750	2,428	3,750	5.4%	45,000.00

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1-545-341	Repairs & Maint Equip	0	192	0	192	0.0%	2,300.00
1-545-350	Insurance - Liability	688	702	688	702	8.2%	8,427.00
1-545-370	Uniforms	569	883	569	883	5.4%	10,600.00
1-545-390	General Supplies & Materials	214	333	214	333	5.4%	4,000.00
1-550-850	Miscellaneous Expense	862	0	862	0	0.0%	0.00
1-560-810	DeKalb Board of Ed. -1/2 B & W	0	1,130	0	1,130	0.0%	13,560.00
1-565-050	Transfer to DDA	0	1,250	0	1,250	0.0%	15,000.00
1-580-630	Vehicles	53	0	53	0	0.0%	0.00
Total Expenses		187,105	381,975	187,105	381,975		4,583,637.00
Net Position Increase (Decrease)		(84,990)	(5,450)	(84,990)	(5,450)		(45,685.00)

City of Avondale Estates 09
Balance Sheet
January 31, 2019

ASSETS

Current Assets		
Cash - General Fund Checking	\$	1,689,574.97
Cash - Payroll		50,430.58
Cash - LGIP		1,740.45
GF Reserve		14,633.08
GF Certificate of Deposit		1,002,659.02
GF Certifi of Deposit		506,008.83
Accounts Receivable		43,761.30
Accounts Rec PU		13,948.54
Water Meter Deposit		600.00
Property Tax Receivable		23,599.60
Prepaid Expenses		30,793.24
Sanitation Receivable		12,754.70
Accounts Receivable - Occ Tax		3,597.19
Due From Gen Fd - Sanitation		(47,198.53)
		<hr/>
Total Current Assets		3,346,902.97
Property and Equipment		
Land		1,116,408.79
Sanitation Equipment		541,647.00
Sanitation Accumulated Depr		(435,456.00)
		<hr/>
Total Property and Equipment		1,222,599.79
Other Assets		
Deferred Pension Outflows		38,806.00
		<hr/>
Total Other Assets		38,806.00
		<hr/>
Total Assets	\$	<u><u>4,608,308.76</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Deferred Property Tax	\$	11,309.32
Net Pension Liability		125,581.00
Accounts Payable		81,582.27
Due To Sanitation Fund		(47,198.53)
Comp Absences Sanitation		14,221.96
Deferred Pension Inflows		25,362.00
		<hr/>
Total Current Liabilities		210,858.02
Long-Term Liabilities		
		<hr/>
Total Long-Term Liabilities		0.00
		<hr/>
Total Liabilities		210,858.02
Capital		
Beginning Balance Equity		55,112.18
Fund Balance		4,173,570.25
Designated Fund Balance (LMIG)		31,482.62
Designated HOST Road Repairs		257,455.40
Net Income		(120,169.71)
		<hr/>

Unaudited - For Management Purposes Only

City of Avondale Estates 09
Balance Sheet
January 31, 2019

Total Capital	<u>4,397,450.74</u>
Total Liabilities & Capital	\$ <u><u>4,608,308.76</u></u>

City of Avondale Estates 09
Income Statement
Compared with Budget
For the Twelve Months Ending December 31, 2018
February 18, 2019

Acct ID	Account Description	2018 Budget	2018 Actual YTD	% of 2018 Budget	Unexpended Budget	2017 Act YTD	Diff 18-17 Act YTD
Revenues							
1-401-001	R/E Property Tax - Current Yr	\$ 1,946,271.00	\$ 2,057,891.88	105.74	(111,620.88)	1,909,313.38	148,578.50
1-401-002	Personal Property Tax	26,233.00	24,857.10	94.76	1,375.90	24,650.24	206.86
1-401-003	Motor Vehicle Tax	72,595.00	82,170.60	113.19	(9,575.60)	77,717.02	4,453.58
1-401-004	Public Utilities Ad Val Tax	16,618.00	18,390.55	110.67	(1,772.55)	14,715.89	3,674.66
1-401-005	Railroad Equipment Tax	202.00	234.41	116.04	(32.41)	200.01	34.40
1-401-012	Property Tax - Prior Year	50,384.00	40,049.06	79.49	10,334.94	50,223.65	(10,174.59)
1-401-013	Pers Property Tax - Prior Year	548.00	358.58	65.43	189.42	91.69	266.89
1-402-051	Atlanta Gas Light Company	25,400.00	27,939.21	110.00	(2,539.21)	27,099.83	839.38
1-402-052	Georgia Power Company	129,087.00	119,955.66	92.93	9,131.34	128,999.61	(9,043.95)
1-402-053	AT&T	2,988.00	16,386.52	548.41	(13,398.52)	15,446.36	940.16
1-402-054	Comcast	31,976.00	59,714.13	186.75	(27,738.13)	33,915.03	25,799.10
1-402-055	Insurance Premium	196,325.00	211,727.83	107.85	(15,402.83)	196,325.71	15,402.12
1-402-057	Cell Tower Lease	35,489.00	21,111.75	59.49	14,377.25	23,031.00	(1,919.25)
1-402-103	Alcoholic Beverage Taxes	25,972.00	32,005.27	123.23	(6,033.27)	27,120.48	4,884.79
1-402-104	Intangible Taxes - DeKalb	47,306.00	58,160.46	122.95	(10,854.46)	50,496.94	7,663.52
1-403-013	Interest on Past Due Taxes	1,661.00	910.48	54.82	750.52	1,927.50	(1,017.02)
1-403-033	Penalties, Fi Fa, Late Payment	0.00	204.28	0.00	(204.28)	1,551.87	(1,347.59)
1-403-034	Penalties, Charges	0.00	7,478.26	0.00	(7,478.26)	6,548.29	929.97
1-411-041	Occupational Tax	120,397.00	121,729.98	101.11	(1,332.98)	121,087.73	642.25
1-411-042	Alcoholic Beverage Licenses	26,593.00	39,059.96	146.88	(12,466.96)	39,584.05	(524.09)
1-411-043	Permit Authorizations	59,516.00	71,725.49	120.51	(12,209.49)	305,613.97	(233,888.48)
1-411-047	Sign Permits	795.00	365.00	45.91	430.00	710.00	(345.00)
1-411-049	Other Permits	7,121.00	42,167.00	592.15	(35,046.00)	12,980.00	29,187.00
1-421-020	Traffic Court Receipts	264,207.00	241,853.36	91.54	22,353.64	218,752.20	23,101.16
1-421-021	Probation Services	305,577.00	312,681.40	102.32	(7,104.40)	229,039.40	83,642.00
1-451-010	Rezoning and Variance Fees	500.00	650.00	130.00	(150.00)	600.00	50.00
1-451-020	Plat fees and Developer's fees	0.00	500.00	0.00	(500.00)	0.00	500.00
1-451-060	Sales of Reports/Copies	100.00	0.00	0.00	100.00	0.00	0.00
1-451-098	Charges for Other Svcs	750.00	2,607.34	347.65	(1,857.34)	1,112.16	1,495.18
1-461-000	Interest Earnings	4,362.00	7,792.02	178.63	(3,430.02)	4,720.31	3,071.71
1-462-001	278 Design Reimbursement	0.00	116,114.82	0.00	(116,114.82)	92.00	116,022.82
1-464-000	Contributions and Donations	250.00	0.00	0.00	250.00	0.00	0.00
1-465-000	Other Miscellaneous Revenue	0.00	70,167.84	0.00	(70,167.84)	11,072.25	59,095.59

City of Avondale Estates 09
Income Statement
Compared with Budget
For the Twelve Months Ending December 31, 2018
February 18, 2019

Acct ID	Account Description	2018 Budget	2018 Actual YTD	% of 2018 Budget	Unexpended Budget	2017 Act YTD	Diff 18-17 Act YTD
1-475-040	Fourth of July Donations	8,243.00	7,255.00	88.01	988.00	9,190.00	(1,935.00)
1-475-050	Labor Day Proceeds	6,000.00	9,919.00	165.32	(3,919.00)	11,251.00	(1,332.00)
1-475-060	City Wide Yard Sale	1,140.00	1,140.00	100.00	0.00	780.00	360.00
1-475-090	Gazebo/Park Rental Fees	100.00	500.00	500.00	(400.00)	250.00	250.00
1-490-031	Refunds and Reimbursements	0.00	100.00	0.00	(100.00)	0.00	100.00
1-490-971	Insurance Reimbursements	0.00	8,215.81	0.00	(8,215.81)	2,593.95	5,621.86
1-495-081	Real Estate Transfer Tax	14,531.00	26,110.76	179.69	(11,579.76)	15,975.60	10,135.16
1-495-083	HOST/Energy Excise	0.00	147,815.67	0.00	(147,815.67)	547,153.96	(399,338.29)
1-495-089	Department of Justice Grant	0.00	0.00	0.00	0.00	1,080.00	(1,080.00)
1-495-090	Other Grants	0.00	15,883.37	0.00	(15,883.37)	5,890.83	9,992.54
1-495-091	LMIG Grant	33,823.00	0.00	0.00	33,823.00	33,823.68	(33,823.68)
1-497-041	Donations For Tree Replacement	0.00	0.00	0.00	0.00	2,040.00	(2,040.00)
Total General Fund Revenue		3,463,060.00	4,023,899.85	116.19	(560,839.85)	4,164,767.59	(140,867.74)
Professional Consultants							
1-506-132	Legal Services - City Attorney	50,997.00	119,072.55	233.49	(68,075.55)	49,489.30	69,583.25
1-506-133	Auditing Services	15,862.00	15,800.00	99.61	62.00	15,400.00	400.00
1-506-134	Professional Consultants	18,393.00	67,639.69	367.75	(49,246.69)	75,744.26	(8,104.57)
1-506-135	Administrative Services	3,300.00	3,933.50	119.20	(633.50)	3,589.10	344.40
Total Professional Consultants		88,552.00	206,445.74	233.14	(117,893.74)	144,222.66	62,223.08
General Government							
1-509-200	Communications	2,528.00	2,683.87	106.17	(155.87)	1,206.00	1,477.87
1-509-210	Printing and binding	6,167.00	4,483.87	72.71	1,683.13	6,686.70	(2,202.83)
1-509-211	Expenses for Public Hearings	1,500.00	1,740.00	116.00	(240.00)	1,792.80	(52.80)
1-509-217	Telecommunications Mgmt Svcs	1,679.00	0.00	0.00	1,679.00	1,679.37	(1,679.37)
1-509-224	278 Design Expense	0.00	218,701.81	0.00	(218,701.81)	0.00	218,701.81
1-509-265	Computer/Software	899.00	2,417.78	268.94	(1,518.78)	923.99	1,493.79
1-509-271	Bldg Plan Review/Inspections	35,710.00	21,924.71	61.40	13,785.29	287,934.42	(266,009.71)

City of Avondale Estates 09
Income Statement
Compared with Budget
For the Twelve Months Ending December 31, 2018
February 18, 2019

Acct ID	Account Description	2018 Budget	2018 Actual YTD	% of 2018 Budget	Unexpended Budget	2017 Act YTD	Diff 18-17 Act YTD
1-509-280	Other Grant Expenditures	0.00	8,781.17	0.00	(8,781.17)	5,890.83	2,890.34
1-509-341	Repairs and Maint. - Equip	700.00	0.00	0.00	700.00	861.35	(861.35)
1-509-345	Repairs and Maint. - Bldg.	0.00	147.34	0.00	(147.34)	1,062.00	(914.66)
1-509-350	Insurance - liability	43,355.00	22,923.00	52.87	20,432.00	49,634.97	(26,711.97)
1-509-360	Postage	5,906.00	2,907.60	49.23	2,998.40	3,714.30	(806.70)
1-509-365	Newsletter Printing/Postage	215.00	225.00	104.65	(10.00)	0.00	225.00
1-509-390	General supplies and materials	4,250.00	1,596.06	37.55	2,653.94	2,979.59	(1,383.53)
Total General Government		102,909.00	288,532.21	280.38	(185,623.21)	364,366.32	(75,834.11)
Recreation & Community Affairs							
1-540-410	Easter Egg Hunt	700.00	1,076.58	153.80	(376.58)	1,761.59	(685.01)
1-540-420	Children's Fishing Derby	300.00	0.00	0.00	300.00	0.00	0.00
1-540-430	Town Hall Meetings	3,000.00	0.00	0.00	3,000.00	0.00	0.00
1-540-440	Fourth of July	22,000.00	27,322.68	124.19	(5,322.68)	29,000.14	(1,677.46)
1-540-450	Labor Day Race	6,000.00	9,919.00	165.32	(3,919.00)	11,046.00	(1,127.00)
1-540-460	City Wide Yard Sale	1,500.00	340.00	22.67	1,160.00	0.00	340.00
1-540-470	Christmas Comes to Avondale	5,500.00	3,417.98	62.15	2,082.02	1,778.37	1,639.61
1-540-480	Community Activities	500.00	40.00	8.00	460.00	78.05	(38.05)
1-540-495	Boards and Committees	500.00	404.60	80.92	95.40	866.30	(461.70)
Total Recreation & Community		40,000.00	42,520.84	106.30	(2,520.84)	44,530.45	(2,009.61)
Refunds & Reimbursements							
1-550-850	Miscellaneous Expense	0.00	133.72	0.00	(133.72)	0.00	133.72
Total Refunds & Reimbursemen		0.00	133.72	0.00	(133.72)	0.00	133.72
Intergovernmental Expense							
1-560-810	DeKalb Board of Ed. -1/2 B & W	12,986.00	11,010.38	84.79	1,975.62	13,560.25	(2,549.87)
Total Intergovernmental Expens		12,986.00	11,010.38	84.79	1,975.62	13,560.25	(2,549.87)

City of Avondale Estates 09
Income Statement
Compared with Budget
For the Twelve Months Ending December 31, 2018
February 18, 2019

Acct ID	Account Description	2018 Budget	2018 Actual YTD	% of 2018 Budget	Unexpended Budget	2017 Act YTD	Diff 18-17 Act YTD
Interfund Transfers							
1-565-030	Transfer to Lake Avondale	10,000.00	0.00	0.00	10,000.00	10,000.00	(10,000.00)
1-565-045	Transfer to Sanitation	29,056.00	0.00	0.00	29,056.00	(179,937.53)	179,937.53
1-565-050	Transfer to DDA	78,000.00	78,030.00	100.04	(30.00)	180,000.00	(101,970.00)
	Total Interfund Transfers	117,056.00	78,030.00	66.66	39,026.00	10,062.47	67,967.53
BOMC							
1-501-225	Travel	600.00	41.82	6.97	558.18	0.00	41.82
1-501-230	Education and Training	2,400.00	0.00	0.00	2,400.00	1,484.45	(1,484.45)
1-501-350	BOMC Stipends	26,400.00	25,723.61	97.44	676.39	0.00	25,723.61
1-501-395	FICA	2,020.00	1,967.89	97.42	52.11	0.00	1,967.89
	Total BOMC	31,420.00	27,733.32	88.27	3,686.68	1,484.45	26,248.87
Administration							
1-502-100	Salaries - Regular	584,846.00	590,402.86	100.95	(5,556.86)	566,743.16	23,659.70
1-502-110	Overtime	2,600.00	2,455.85	94.46	144.15	1,112.28	1,343.57
1-502-115	FICA	41,437.00	43,691.76	105.44	(2,254.76)	38,897.67	4,794.09
1-502-120	Group Insurance	127,257.00	106,078.68	83.36	21,178.32	89,225.24	16,853.44
1-502-125	Retirement	22,886.00	22,885.80	100.00	0.20	27,831.24	(4,945.44)
1-502-126	Deferred Comp. Matching	3,900.00	2,575.00	66.03	1,325.00	3,000.00	(425.00)
1-502-127	City Mgr Relocation	1,217.00	2,566.55	210.89	(1,349.55)	1,217.40	1,349.15
1-502-128	Other Employee Benefits	805.00	1,289.97	160.24	(484.97)	1,377.16	(87.19)
1-502-130	Worker's Compensation Ins.	2,724.00	2,246.41	82.47	477.59	2,076.96	169.45
1-502-134	Professional Services	38.00	42,798.95	112,628.82	(42,760.95)	0.00	42,798.95
1-502-135	Administrative Services	15,589.00	15,588.96	100.00	0.04	15,494.04	94.92
1-502-136	Bad Debt Expense	0.00	0.00	0.00	0.00	553.53	(553.53)
1-502-200	Communications	6,519.00	12,242.06	187.79	(5,723.06)	8,390.00	3,852.06
1-502-210	Printing and binding	1,420.00	1,400.59	98.63	19.41	471.42	929.17

City of Avondale Estates 09
Income Statement
Compared with Budget
For the Twelve Months Ending December 31, 2018
February 18, 2019

Acct ID	Account Description	2018 Budget	2018 Actual YTD	% of 2018 Budget	Unexpended Budget	2017 Act YTD	Diff 18-17 Act YTD
1-502-215	Books, Periodicals, Subscripti	200.00	39.00	19.50	161.00	0.00	39.00
1-502-220	Water/sewer	2,254.00	1,504.36	66.74	749.64	1,262.00	242.36
1-502-221	Natural Gas	1,733.00	1,292.69	74.59	440.31	1,393.17	(100.48)
1-502-222	Electricity	14,425.00	12,993.02	90.07	1,431.98	11,024.86	1,968.16
1-502-225	Travel	2,745.00	4,015.34	146.28	(1,270.34)	2,390.24	1,625.10
1-502-226	Food	260.00	263.52	101.35	(3.52)	189.60	73.92
1-502-230	Education and Training	1,900.00	1,723.79	90.73	176.21	3,191.40	(1,467.61)
1-502-231	Economic Dev Food	280.00	219.56	78.41	60.44	72.17	147.39
1-502-232	Econ Dev Travel/Mileage	850.00	809.28	95.21	40.72	1,058.62	(249.34)
1-502-233	Econ Dev Educ/Trng	670.00	0.00	0.00	670.00	516.00	(516.00)
1-502-235	Car Allowance	2,500.00	1,519.26	60.77	980.74	2,500.16	(980.90)
1-502-270	Computers	4,700.00	4,171.00	88.74	529.00	0.00	4,171.00
1-502-300	Landscape Maintenance	360.00	180.00	50.00	180.00	180.00	0.00
1-502-341	Repairs & Maint - Equipment	7,800.00	3,814.72	48.91	3,985.28	7,767.14	(3,952.42)
1-502-345	Repairs & Maint - Bldg	6,935.00	10,813.70	155.93	(3,878.70)	7,315.53	3,498.17
1-502-365	Website Design	9,830.00	4,811.84	48.95	5,018.16	9,829.91	(5,018.07)
1-502-390	General Supplies & Materials	7,470.00	3,521.91	47.15	3,948.09	3,129.03	392.88
1-502-430	Dues and fees	11,432.00	11,107.41	97.16	324.59	10,586.09	521.32
	Total Administration	887,582.00	909,023.84	102.42	(21,441.84)	818,796.02	90,227.82
Public Safety							
1-511-100	Salaries - Regular	767,489.00	701,167.34	91.36	66,321.66	721,029.86	(19,862.52)
1-511-110	Overtime	37,000.00	51,841.26	140.11	(14,841.26)	41,162.74	10,678.52
1-511-115	FICA	61,543.00	56,135.08	91.21	5,407.92	55,581.08	554.00
1-511-120	Group Insurance	201,025.00	167,902.82	83.52	33,122.18	149,962.04	17,940.78
1-511-125	Retirement	42,738.00	42,737.76	100.00	0.24	52,868.09	(10,130.33)
1-511-126	Deferred Comp. Match	6,500.00	2,975.00	45.77	3,525.00	3,900.00	(925.00)
1-511-127	Citizens Patrol	6,110.00	3,589.26	58.74	2,520.74	2,072.03	1,517.23
1-511-128	Other Employee Benefits	1,610.00	1,131.43	70.28	478.57	1,369.38	(237.95)
1-511-129	Peace Officers' Benefit Fund	2,904.00	3,175.00	109.33	(271.00)	3,215.00	(40.00)
1-511-130	Workers Compensation Ins.	54,299.00	37,377.91	68.84	16,921.09	38,262.28	(884.37)

City of Avondale Estates 09
Income Statement
Compared with Budget
For the Twelve Months Ending December 31, 2018
February 18, 2019

Acct ID	Account Description	2018 Budget	2018 Actual YTD	% of 2018 Budget	Unexpended Budget	2017 Act YTD	Diff 18-17 Act YTD
1-511-134	Professional Services	3,690.00	1,269.44	34.40	2,420.56	1,524.00	(254.56)
1-511-135	IT Expense	5,946.00	2,345.45	39.45	3,600.55	554.10	1,791.35
1-511-200	Communications	8,196.00	7,969.01	97.23	226.99	7,902.91	66.10
1-511-210	Printing and binding	550.00	447.06	81.28	102.94	0.00	447.06
1-511-215	Books and Periodicals	137.00	0.00	0.00	137.00	124.43	(124.43)
1-511-219	Police Academy	1,025.00	0.00	0.00	1,025.00	0.00	0.00
1-511-224	Gasoline	37,800.00	19,385.79	51.29	18,414.21	20,794.66	(1,408.87)
1-511-225	Travel	4,300.00	3,307.33	76.91	992.67	4,009.41	(702.08)
1-511-230	Training and Education	1,790.00	1,270.75	70.99	519.25	1,789.19	(518.44)
1-511-260	Small Equipment	13,220.00	13,314.49	100.71	(94.49)	12,430.39	884.10
1-511-270	Computers	4,600.00	4,572.00	99.39	28.00	2,735.00	1,837.00
1-511-340	Repairs and Maint. - vehicles	21,700.00	32,782.19	151.07	(11,082.19)	21,847.70	10,934.49
1-511-341	Repair & Maint - equip	27,191.00	28,355.08	104.28	(1,164.08)	28,177.36	177.72
1-511-345	Repairs & Maint - Bldg	0.00	0.00	0.00	0.00	209.94	(209.94)
1-511-370	Uniform Allowance	11,999.00	9,183.57	76.54	2,815.43	5,740.35	3,443.22
1-511-375	Uniform Cleaning & Alterations	4,000.00	1,530.00	38.25	2,470.00	2,383.61	(853.61)
1-511-390	General supplies and materials	9,297.00	7,199.59	77.44	2,097.41	8,209.26	(1,009.67)
1-511-430	Dues and fees	895.00	850.00	94.97	45.00	220.00	630.00
	Total Public Safety	1,337,554.00	1,201,814.61	89.85	135,739.39	1,188,074.81	13,739.80

Municipal Court

1-512-100	Salaries - Regular	47,465.00	47,888.55	100.89	(423.55)	45,552.72	2,335.83
1-512-115	FICA	5,513.00	5,657.18	102.62	(144.18)	5,177.57	479.61
1-512-120	Group Insurance	9,010.00	8,634.50	95.83	375.50	7,192.00	1,442.50
1-512-125	Retirement	3,338.00	3,338.40	100.01	(0.40)	4,059.72	(721.32)
1-512-126	Deferred Comp Matching	650.00	650.00	100.00	0.00	650.00	0.00
1-512-128	Other Employee Benefits	115.00	90.85	79.00	24.15	100.73	(9.88)
1-512-130	Worker's Compensation Ins	272.00	142.58	52.42	129.42	136.56	6.02
1-512-131	Legal Services-Other	24,600.00	24,600.00	100.00	0.00	24,600.00	0.00
1-512-132	Public Defender	3,400.00	2,025.00	59.56	1,375.00	1,275.00	750.00
1-512-210	Printing and binding	500.00	281.20	56.24	218.80	348.52	(67.32)

City of Avondale Estates 09
Income Statement
Compared with Budget
For the Twelve Months Ending December 31, 2018
February 18, 2019

Acct ID	Account Description	2018 Budget	2018 Actual YTD	% of 2018 Budget	Unexpended Budget	2017 Act YTD	Diff 18-17 Act YTD
1-512-225	Travel	750.00	275.76	36.77	474.24	123.69	152.07
1-512-230	Training and Education	993.00	370.00	37.26	623.00	506.14	(136.14)
1-512-341	Equipment Maintenance	240.00	240.00	100.00	0.00	240.00	0.00
1-512-390	General supplies and materials	1,000.00	737.01	73.70	262.99	750.51	(13.50)
1-512-430	Dues and Fees	37.00	45.00	121.62	(8.00)	0.00	45.00
Total Municipal Court		97,883.00	94,976.03	97.03	2,906.97	90,713.16	4,262.87
Sanitation							
1-545-101	Sanitation Taxes CY	737,140.00	832,796.74	112.98	(95,656.74)	718,896.05	113,900.69
1-545-102	Sanitation Taxes Prior Year	9,700.00	15,258.22	157.30	(5,558.22)	19,928.56	(4,670.34)
1-545-103	Transfer In From General Fund	29,056.00	0.00	0.00	29,056.00	(179,937.53)	179,937.53
Total Sanitation Revenue		775,896.00	848,054.96	109.30	(72,158.96)	558,887.08	289,167.88
1-545-109	Salaries - Regular	342,674.00	309,199.50	90.23	33,474.50	268,715.80	40,483.70
1-545-110	Overtime	5,810.00	4,475.28	77.03	1,334.72	8,829.55	(4,354.27)
1-545-111	Salaries - Contracted	9,630.00	388.80	4.04	9,241.20	32,050.59	(31,661.79)
1-545-115	FICA	26,831.00	23,088.03	86.05	3,742.97	20,055.15	3,032.88
1-545-120	Group Insurance	109,808.00	121,883.59	111.00	(12,075.59)	91,539.50	30,344.09
1-545-125	Retirement	21,659.00	21,659.04	100.00	(0.04)	(596.48)	22,255.52
1-545-126	Deferred Comp Matching	2,470.00	2,600.00	105.26	(130.00)	2,890.00	(290.00)
1-545-128	Other Employee Benefits	1,320.00	1,080.12	81.83	239.88	1,398.65	(318.53)
1-545-130	Worker's Compensation	31,117.00	21,101.08	67.81	10,015.92	22,997.40	(1,896.32)
1-545-134	Professional Services	609.00	447.00	73.40	162.00	152.00	295.00
1-545-200	Communications	1,340.00	1,526.31	113.90	(186.31)	1,390.61	135.70
1-545-224	Gasoline/Diesel	29,502.00	17,577.85	59.58	11,924.15	17,764.49	(186.64)
1-545-280	Landfill Expense	83,200.00	77,026.21	92.58	6,173.79	92,014.51	(14,988.30)
1-545-281	Recycling Disposal	46,305.00	46,305.00	100.00	0.00	37,989.00	8,316.00
1-545-330	Depreciation Expense Sani	0.00	0.00	0.00	0.00	26,548.00	(26,548.00)
1-545-340	Repairs & Maint - Vehicles	35,000.00	50,301.63	143.72	(15,301.63)	36,193.38	14,108.25
1-545-341	Repairs & Maint Equip	2,300.00	848.48	36.89	1,451.52	748.48	100.00
1-545-350	Insurance - Liability	14,270.00	5,242.24	36.74	9,027.76	15,313.68	(10,071.44)

City of Avondale Estates 09
Income Statement
Compared with Budget
For the Twelve Months Ending December 31, 2018
February 18, 2019

Acct ID	Account Description	2018 Budget	2018 Actual YTD	% of 2018 Budget	Unexpended Budget	2017 Act YTD	Diff 18-17 Act YTD
1-545-370	Uniforms	9,610.00	9,433.50	98.16	176.50	12,386.63	(2,953.13)
1-545-390	General Supplies & Materials	4,000.00	5,320.09	133.00	(1,320.09)	3,245.14	2,074.95
	Total Sanitation Expenses	777,455.00	719,503.75	92.55	-57,951.25	691,626.08	27,877.67
Public Works							
1-530-100	Salaries - Regular	112,830.00	101,362.72	89.84	11,467.28	109,359.57	(7,996.85)
1-530-115	FICA	8,632.00	7,411.17	85.86	1,220.83	7,961.67	(550.50)
1-530-120	Group Insurance	28,718.00	12,459.21	43.38	16,258.79	22,747.82	(10,288.61)
1-530-125	Retirement	7,621.00	7,620.48	99.99	0.52	9,267.36	(1,646.88)
1-530-126	Deferred Comp Matching	650.00	165.00	25.38	485.00	650.00	(485.00)
1-530-128	Other Employee Benefits	240.00	182.63	76.10	57.37	201.46	(18.83)
1-530-130	Worker's Compensation Ins	10,011.00	2,263.50	22.61	7,747.50	2,179.68	83.82
1-530-134	Professional Services	90.00	6,056.00	6,728.89	(5,966.00)	20,220.39	(14,164.39)
1-530-200	Communications	4,400.00	2,855.96	64.91	1,544.04	4,409.38	(1,553.42)
1-530-215	Books and Periodicals	100.00	0.00	0.00	100.00	0.00	0.00
1-530-220	Water / sewerage	2,045.00	2,604.12	127.34	(559.12)	1,343.69	1,260.43
1-530-221	Natural Gas	1,633.00	926.61	56.74	706.39	784.20	142.41
1-530-222	Electricity	6,909.00	4,190.32	60.65	2,718.68	13,113.53	(8,923.21)
1-530-223	Electricity - Street lights	60,207.00	51,786.96	86.01	8,420.04	50,464.52	1,322.44
1-530-224	Gasoline	2,550.00	1,605.09	62.94	944.91	1,449.63	155.46
1-530-225	Travel	2,000.00	1,304.41	65.22	695.59	207.11	1,097.30
1-530-230	Training and Education	1,700.00	525.00	30.88	1,175.00	914.45	(389.45)
1-530-289	LMIG Expenditures	33,823.00	0.00	0.00	33,823.00	0.00	0.00
1-530-290	Storm Debris Removal	0.00	0.00	0.00	0.00	240.00	(240.00)
1-530-291	Roadways and Walkways	46,930.00	21,981.90	46.84	24,948.10	556,815.62	(534,833.72)
1-530-292	Traffic Engineering	1,500.00	3,472.29	231.49	(1,972.29)	1,762.06	1,710.23
1-530-340	Repairs and Maint. - Vehicles	1,000.00	773.96	77.40	226.04	1,139.17	(365.21)
1-530-345	Repairs and Maint. - Bldg.	2,599.00	3,246.91	124.93	(647.91)	8,387.53	(5,140.62)
1-530-356	Property Lease	1,093.00	1,085.51	99.31	7.49	1,060.89	24.62
1-530-370	Uniforms	1,354.00	2,423.25	178.97	(1,069.25)	438.09	1,985.16
1-530-380	Equipment Rental	3,352.00	1,578.92	47.10	1,773.08	666.50	912.42

City of Avondale Estates 09
Income Statement
Compared with Budget
For the Twelve Months Ending December 31, 2018
February 18, 2019

Acct ID	Account Description	2018 Budget	2018 Actual YTD	% of 2018 Budget	Unexpended Budget	2017 Act YTD	Diff 18-17 Act YTD
1-530-390	General supplies and materials	4,500.00	6,378.69	141.75	(1,878.69)	4,718.94	1,659.75
1-530-430	Dues and Fees	191.00	52.00	27.23	139.00	104.00	(52.00)
	Total Public Works	346,678.00	244,312.61	70.47	102,365.39	820,607.26	(576,294.65)
Parks							
1-535-100	Salaries - Regular	202,809.00	201,948.63	99.58	860.37	164,683.17	37,265.46
1-535-110	Overtime	5,677.00	6,263.86	110.34	(586.86)	10,729.61	(4,465.75)
1-535-115	FICA	15,949.00	15,381.04	96.44	567.96	12,764.16	2,616.88
1-535-120	Group Insurance	75,797.00	56,102.23	74.02	19,694.77	32,857.24	23,244.99
1-535-125	Retirement	13,193.00	13,192.56	100.00	0.44	16,043.76	(2,851.20)
1-535-126	Deferred Comp. Matching	2,340.00	2,250.00	96.15	90.00	2,340.00	(90.00)
1-535-128	Other Employee Benefits	805.00	494.45	61.42	310.55	302.18	192.27
1-535-130	Worker's Compensation Ins	6,514.00	5,186.48	79.62	1,327.52	3,997.20	1,189.28
1-535-134	Professional Services	346.00	334.50	96.68	11.50	408.00	(73.50)
1-535-200	Communications	1,089.00	872.43	80.11	216.57	1,001.05	(128.62)
1-535-220	Water / sewerage	0.00	9.48	0.00	(9.48)	0.00	9.48
1-535-221	Natural Gas	557.00	441.41	79.25	115.59	467.96	(26.55)
1-535-222	Electricity	900.00	7,052.44	783.60	(6,152.44)	541.20	6,511.24
1-535-224	Gasoline	6,090.00	4,411.27	72.43	1,678.73	4,966.29	(555.02)
1-535-230	Training and Education	300.00	0.00	0.00	300.00	0.00	0.00
1-535-300	Landscape Maintenance	14,831.00	10,033.88	67.65	4,797.12	14,992.01	(4,958.13)
1-535-310	Tree Maintenance	3,520.00	11,100.00	315.34	(7,580.00)	1,445.00	9,655.00
1-535-311	Tree Installation	2,500.00	2,897.09	115.88	(397.09)	479.07	2,418.02
1-535-312	Tree Removal	24,741.00	30,270.00	122.35	(5,529.00)	44,286.00	(14,016.00)
1-535-315	Irrigation	1,000.00	1,562.61	156.26	(562.61)	828.68	733.93
1-535-340	Repairs and Maint - Vehicles	5,786.00	978.03	16.90	4,807.97	4,863.43	(3,885.40)
1-535-341	Repairs and Maint - Equip	5,000.00	4,609.77	92.20	390.23	6,394.24	(1,784.47)
1-535-345	Repairs and Maint - Bldg	2,500.00	2,694.16	107.77	(194.16)	3,490.08	(795.92)
1-535-370	Uniforms	5,400.00	4,675.50	86.58	724.50	5,471.28	(795.78)
1-535-380	Lake & Willis Park Signs	0.00	0.00	0.00	0.00	1,219.50	(1,219.50)
1-535-390	General supplies and materials	2,800.00	2,819.45	100.69	(19.45)	4,263.79	(1,444.34)

City of Avondale Estates 09
Income Statement
Compared with Budget
For the Twelve Months Ending December 31, 2018
February 18, 2019

Acct ID	Account Description	2018 Budget	2018 Actual YTD	% of 2018 Budget	Unexpended Budget	2017 Act YTD	Diff 18-17 Act YTD
	Total Parks	<u>400,444.00</u>	<u>385,581.27</u>	96.29	<u>14,862.73</u>	<u>338,834.90</u>	<u>46,746.37</u>
Capital Outlay							
1-580-101	Principal Payments	0.00	0.00	0.00	0.00	164,610.47	(164,610.47)
1-580-102	Interest Payments	0.00	2,648.01	0.00	(2,648.01)	7,590.49	(4,942.48)
1-580-365	Equipment	0.00	38,249.50	0.00	(38,249.50)	132,739.00	(94,489.50)
1-580-630	Vehicles	0.00	21,700.00	0.00	(21,700.00)	0.00	21,700.00
	Total Capital Outlay	<u>0.00</u>	<u>62,597.51</u>	0.00	<u>(62,597.51)</u>	<u>304,939.96</u>	<u>(242,342.45)</u>
	Total Expenditures	<u>3,464,623.00</u>	<u>3,424,160.87</u>	98.83	<u>40,462.13</u>	<u>4,272,931.71</u>	<u>(848,770.84)</u>
	Grand Total	<u>(\$ 1,563.00)</u>	<u>\$ 599,738.98</u>	(38,371.02)	<u>(601,301.98)</u>	<u>(108,164.12)</u>	<u>707,903.10</u>

City of Avondale Estates 09
Balance Sheet
December 31, 2018

ASSETS

Current Assets		
Cash - General Fund Checking	\$	1,945,650.88
Cash - LGIP		1,740.45
GF Reserve		14,631.84
GF Certificate of Deposit		1,000,000.00
GF Certifi of Deposit		505,836.99
Accounts Receivable		70,613.95
Accounts Rec PU		13,948.54
Water Meter Deposit		600.00
Property Tax Receivable		23,599.60
Prepaid Expenses		34,492.24
Sanitation Receivable		12,754.70
Accounts Receivable - Occ Tax		3,597.19
Due From Gen Fd - Sanitation		(47,198.53)
		<hr/>
Total Current Assets		3,580,267.85
Property and Equipment		
Land	1,116,408.79	
Sanitation Equipment	541,647.00	
Sanitation Accumulated Depr	(435,456.00)	
		<hr/>
Total Property and Equipment		1,222,599.79
Other Assets		
Deferred Pension Outflows	38,806.00	
		<hr/>
Total Other Assets		38,806.00
		<hr/>
Total Assets	\$	<u><u>4,841,673.64</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Deferred Property Tax	\$	11,309.32
Deferred Revenue		1,919.25
Net Pension Liability		125,581.00
Sanitation Wages Payable		15,637.01
Accounts Payable-Sanitation		26,854.48
Accounts Payable		91,472.97
Accounts / Wages Payable		61,978.43
Due To Sanitation Fund		(47,198.53)
FICA Withheld & Matching		4,849.34
Sanitation FICA		1,145.92
Comp Absences Sanitation		14,221.96
Deferred Pension Inflows		25,362.00
		<hr/>
Total Current Liabilities		333,133.15
Long-Term Liabilities		
		<hr/>
Total Long-Term Liabilities		0.00
		<hr/>
Total Liabilities		333,133.15
Capital		
Beginning Balance Equity		55,112.18

Unaudited - For Management Purposes Only

City of Avondale Estates 09
Balance Sheet
December 31, 2018

Fund Balance	3,573,754.04	
Designated Fund Balance (LMIG)	31,482.62	
Designated HOST Road Repairs	257,455.40	
Net Income	590,736.25	
	<hr/>	
Total Capital		4,508,540.49
		<hr/>
Total Liabilities & Capital	\$	<u>4,841,673.64</u>