

City of Avondale Estates

Memo

To: **Board of Mayor and Commissioners**
From: **Paul Hanebuth**
Cc: **Patrick Bryant**
Date: **3/11/2019**
Re: **February 2019 Financial Statement Footnotes and Comments**

Revenues:

Total General Fund revenues for the month amounted to \$778,353. The City began collecting 2019 occupational taxes, and the largest revenue item by far was Permit Authorizations (1-411-043) in the amount of \$646,823, mostly from a single permit issued to Maple Multi-Family SE; you will notice this to be much larger than the annual revenue anticipated in the budget. Revenue lines that are under 2/12 of the annual budget are those, like property taxes, that are not collected until the second half of the year

Expenses:

Expenses for January amounted to \$360,436. The following line items may require budget revision at some point during the year:

502-134 (Professional Services): Includes unbudgeted contracting fees for Ken Turner (January)
509-217 (Telecom Management): \$1777 in franchise fee services from GMA were booked here 1/1; in 2018 this was booked to 502-430 (Dues and fees)
509-360 (Postage): Now funding postage through a prepaid account; the \$3000 booked here will cover postage costs for several months and possibly the remainder of 2019
530-340 (Vehicle R&M): Includes an unanticipated \$2400 repair to a Public Works truck
545-390 (General Supplies): Includes annual tool replacement and dogipot restocking

Miscellaneous Notes:

There are two cash management items on the agenda. One resolution authorizes the City Manager and Finance Director to enroll City checking accounts in Positive Pay, a fraud prevention program. This authorization would also allow those two individuals to authorize or decline checks presented to the bank for payment that had not been authorized through Positive Pay when written. The second item authorizes the City Manager and Finance Director to make deposits to and withdrawals from Georgia Fund 1. The City currently has long-standing accounts with this government investment pool, but the authorized signers are out of date. The Board may wish to consider placing some or all of the City's unassigned fund balance into this account because of the size of the City's cash reserves, the Fund's high liquidity, and its relatively high rate of return (over 2% annualized returns for the past six months).

City of Avondale Estates
Income Statement
Compared with Budget
For the Two Months Ending February 28, 2019

	A	B	C	D	E	F	G	H
1	Acct. no.	Description	Monthly Activity	Monthly Budget	YTD Activity	YTD Budget	Activity/Budget	Annual Budget
2	Revenues							
3	1-401-001	R/E Property Tax - Current Yr	0	172,227	0	344,454	0%	2,066,722.00
4	1-401-002	Personal Property Tax	0	2,150	69	4,300	0%	25,803.00
5	1-401-003	Motor Vehicle Tax	8,506	6,475	14,894	12,950	19%	77,700.00
6	1-401-004	Public Utilities Ad Val Tax	675	1,225	10,664	2,450	73%	14,700.00
7	1-401-005	Railroad Equipment Tax	0	17	0	34	0%	202.00
8	1-401-012	Property Tax - Prior Year	10,572	4,615	28,385	9,230	51%	55,384.00
9	1-401-013	Pers Property Tax - Prior Year	287	46	289	92	53%	548.00
10	1-402-051	Atlanta Gas Light Company	0	2,311	0	4,622	0%	27,727.00
11	1-402-052	Georgia Power Company	0	9,996	0	19,992	0%	119,956.00
12	1-402-053	AT&T	0	238	4,315	476	151%	2,856.00
13	1-402-054	Comcast	2,794	3,626	5,521	7,252	13%	43,515.00
14	1-402-055	Insurance Premium	0	16,360	0	32,720	0%	196,325.00
15	1-402-057	Cell Tower Lease	1,919	3,021	3,839	6,042	11%	36,248.00
16	1-402-103	Alcoholic Beverage Taxes	2,585	2,260	6,964	4,520	26%	27,120.00
17	1-402-104	Intangible Taxes - DeKalb	6,974	5,086	9,338	10,172	15%	61,031.00
18	1-403-013	Interest on Past Due Taxes	137	97	240	194	21%	1,167.00
19	1-403-034	Penalties, Charges	609	0	1,854	0	0%	0.00
20	1-411-039	Occupational Tax ~ Prior years	0	0	1,361	0	0%	0.00
21	1-411-041	Occupational Tax	23,104	10,091	28,356	20,182	23%	121,088.00
22	1-411-042	Alcoholic Beverage Licenses	0	3,299	2,760	6,598	7%	39,584.00
23	1-411-043	Permit Authorizations	646,823	5,988	649,283	11,976	904%	71,857.00
24	1-411-047	Sign Permits	0	59	0	118	0%	710.00
25	1-411-049	Other Permits	70	244	125	488	4%	2,931.00
26	1-421-020	Traffic Court Receipts	31,330	23,118	56,153	46,236	20%	277,417.00
27	1-421-021	Probation Services	36,397	26,738	36,397	53,476	11%	320,856.00
28	1-451-010	Rezoning and Variance Fees	0	42	100	84	20%	500.00
29	1-451-060	Sales of Reports/Copies	0	8	0	16	0%	100.00
30	1-451-098	Charges for Other Svcs	55	63	110	126	15%	750.00
31	1-461-000	Interest Earnings	369	393	3,440	786	73%	4,720.00
32	1-464-000	Contributions and Donations	0	21	0	42	0%	250.00
33	1-465-000	Other Miscellaneous Revenue	100	0	100	0	0%	0.00
34	1-475-040	Fourth of July Donations	0	0	0	0	0%	7,255.00
35	1-475-050	Labor Day Proceeds	0	0	0	0	0%	11,251.00
36	1-475-060	City Wide Yard Sale	0	0	0	0	0%	1,140.00
37	1-475-090	Gazebo/Park Rental Fees	0	8	0	16	0%	100.00
38	1-495-081	Real Estate Transfer Tax	2,223	1,331	2,822	2,662	18%	15,976.00
39	1-495-091	LMIG Grant	0	2,953	0	5,906	0%	35,433.00
40	1-545-101	Sanitation Taxes CY	0	71,035	0	142,070	0%	852,422.00
41	1-545-102	Sanitation Taxes Prior Year	2,824	1,384	9,905	2,768	60%	16,608.00
42								
43		Total Revenues	778,353	376,525	877,284	753,050	19%	4,537,952.00
44								
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Income Statement
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	A	B	C	D	E	F	G	H
1	Acct. no.	Description	Monthly Activity	Monthly Budget	YTD Activity	YTD Budget	Activity/Budget	Annual Budget
46	Expenses							
47	1-501-225	Travel	0	50	0	100	0%	600.00
48	1-501-230	Education and Training	0	200	0	400	0%	2,400.00
49	1-501-350	BOMC Stipends	2,031	2,200	4,062	4,400	15%	26,400.00
50	1-501-395	FICA	155	168	311	336	15%	2,020.00
51	1-502-100	Salaries - Regular	44,744	52,797	62,726	105,594	10%	633,568.00
52	1-502-110	Overtime	444	217	444	434	17%	2,600.00
53	1-502-115	FICA	3,396	3,954	4,751	7,908	10%	47,449.00
54	1-502-120	Group Insurance	19,020	13,995	25,983	27,990	15%	167,937.00
55	1-502-125	Retirement	1,491	1,466	2,983	2,932	17%	17,596.00
56	1-502-126	Deferred Comp. Matching	225	379	375	758	8%	4,550.00
57	1-502-128	Other Employee Benefits	0	115	0	230	0%	1,377.00
58	1-502-130	Worker's Compensation Ins.	0	234	0	468	0%	2,813.00
59	1-502-134	Professional Services	0	6	6,855	12	9020%	76.00
60	1-502-135	Administrative Services	1,333	1,299	2,666	2,598	17%	15,589.00
61	1-502-200	Communications	871	1,133	2,285	2,266	17%	13,591.00
62	1-502-210	Printing and binding	0	101	203	202	17%	1,209.00
63	1-502-220	Water/sewer	0	104	0	208	0%	1,251.00
64	1-502-221	Natural Gas	0	116	183	232	13%	1,393.00
65	1-502-222	Electricity	0	1,160	0	2,320	0%	13,923.00
66	1-502-225	Travel	0	248	70	496	2%	2,978.00
67	1-502-226	Food	0	22	304	44	117%	260.00
68	1-502-230	Education and Training	0	235	133	470	5%	2,816.00
69	1-502-231	Economic Dev Food	0	15	0	30	0%	180.00
70	1-502-232	Econ Dev Travel/Mileage	0	71	0	142	0%	850.00
71	1-502-233	Econ Dev Educ/Trng	0	56	0	112	0%	670.00
72	1-502-270	Computers	0	100	0	200	0%	1,200.00
73	1-502-300	Landscape Maintenance	0	30	30	60	8%	360.00
74	1-502-341	Repairs & Maint - Equipment	0	650	165	1,300	2%	7,800.00
75	1-502-345	Repairs & Maint - Bldg	189	610	496	1,220	7%	7,316.00
76	1-502-360	Postage & Meter Rental	0	1,667	0	3,334	0%	20,000.00
77	1-502-365	Website Design	0	819	0	1,638	0%	9,830.00
78	1-502-390	General Supplies & Materials	237	301	459	602	13%	3,606.00
79	1-502-430	Dues and fees	0	852	4,250	1,704	42%	10,228.00
80	1-506-132	Legal Services - City Attorney	4,981	4,807	4,981	9,614	9%	57,684.00
81	1-506-133	Auditing Services	0	1,317	0	2,634	0%	15,800.00
82	1-506-134	Professional Consultants	15,000	11,300	19,556	22,600	14%	135,602.00
83	1-506-135	Administrative Services	277	400	1,039	800	22%	4,794.00
84	1-509-200	Communications	0	234	133	468	5%	2,810.00
85	1-509-210	Printing and binding	320	524	1,250	1,048	20%	6,286.00
86	1-509-211	Expenses for Public Hearings	0	149	20	298	1%	1,792.00
87	1-509-217	Telecommunications Mgmt Svcs	0	140	1,777	280	106%	1,679.00
88	1-509-221	Natural Gas	163	0	163	0	0%	0.00
89	1-509-222	Electricity	1,005	0	1,005	0	0%	0.00
90	1-509-265	Computer/Software	0	81	0	162	0%	975.00
91	1-509-271	Bldg Plan Review/Inspections	0	3,593	0	7,186	0%	43,114.00
92	1-509-345	Repairs and Maint. - Bldg.	638	0	638	0	0%	0.00
93	1-509-350	Insurance - liability	3,011	3,071	6,021	6,142	16%	36,849.00
94	1-509-360	Postage	3,150	388	3,150	776	68%	4,656.00

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95	1-509-365	Newsletter Printing/Postage	0	19	0	38	0%	225.00
96	1-509-390	General supplies and materials	0	266	0	532	0%	3,192.00
97	1-511-100	Salaries - Regular	52,628	63,588	80,138	127,176	11%	763,050.00
98	1-511-110	Overtime	5,655	3,083	7,642	6,166	21%	37,000.00
99	1-511-115	FICA	4,337	5,100	6,462	10,200	11%	61,204.00
100	1-511-120	Group Insurance	41,389	22,366	57,180	44,732	21%	268,386.00
101	1-511-125	Retirement	2,785	2,785	5,570	5,570	17%	33,420.00
102	1-511-126	Deferred Comp. Match	225	542	375	1,084	6%	6,500.00
103	1-511-127	Citizens Patrol	340	509	724	1,018	12%	6,110.00
104	1-511-128	Other Employee Benefits	0	134	0	268	0%	1,610.00
105	1-511-129	Peace Officers' Benefit Fund	260	242	520	484	18%	2,904.00
106	1-511-130	Workers Compensation Ins.	0	4,500	0	9,000	0%	54,000.00
107	1-511-134	Professional Services	99	308	317	616	9%	3,690.00
108	1-511-135	IT Expense	0	496	0	992	0%	5,946.00
109	1-511-200	Communications	695	704	1,340	1,408	16%	8,448.00
110	1-511-210	Printing and binding	0	46	0	92	0%	550.00
111	1-511-215	Books and Periodicals	0	11	0	22	0%	137.00
112	1-511-219	Police Academy	0	85	0	170	0%	1,025.00
113	1-511-224	Gasoline	1,583	2,500	1,583	5,000	5%	30,000.00
114	1-511-225	Travel	736	368	736	736	17%	4,410.00
115	1-511-230	Training and Education	32	149	359	298	20%	1,790.00
116	1-511-260	Small Equipment	412	1,167	1,164	2,334	8%	14,000.00
117	1-511-270	Computers	0	383	0	766	0%	4,600.00
118	1-511-340	Repairs and Maint. - vehicles	1,678	2,000	1,972	4,000	8%	24,000.00
119	1-511-341	Repair & Maint - equip	743	2,456	772	4,912	3%	29,471.00
120	1-511-370	Uniform Allowance	658	1,000	762	2,000	6%	11,999.00
121	1-511-375	Uniform Cleaning & Alterations	201	292	201	584	6%	3,500.00
122	1-511-390	General supplies and materials	43	894	392	1,788	4%	10,725.00
123	1-511-430	Dues and fees	0	94	465	188	41%	1,125.00
124	1-512-100	Salaries - Regular	3,707	4,113	5,561	8,226	11%	49,361.00
125	1-512-115	FICA	280	472	420	944	7%	5,658.00
126	1-512-120	Group Insurance	1,981	990	2,972	1,980	25%	11,884.00
127	1-512-125	Retirement	218	218	435	436	17%	2,611.00
128	1-512-126	Deferred Comp Matching	75	54	125	108	19%	650.00
129	1-512-128	Other Employee Benefits	0	10	0	20	0%	115.00
130	1-512-130	Worker's Compensation Ins	0	23	0	46	0%	279.00
131	1-512-131	Legal Services-Other	2,207	2,050	4,257	4,100	17%	24,600.00
132	1-512-132	Public Defender	0	200	225	400	9%	2,400.00
133	1-512-135	Technical Services	1,694	0	1,694	0	0%	0.00
134	1-512-210	Printing and binding	44	42	44	84	9%	500.00
135	1-512-225	Travel	0	42	0	84	0%	500.00
136	1-512-230	Training and Education	0	65	225	130	29%	774.00
137	1-512-341	Equipment Maintenance	0	20	0	40	0%	240.00
138	1-512-390	General supplies and materials	0	63	48	126	6%	750.00
139	1-512-430	Dues and Fees	0	3	45	6	122%	37.00
140	1-530-100	Salaries - Regular	8,524	9,548	12,786	19,096	11%	114,575.00
141	1-530-115	FICA	620	730	930	1,460	11%	8,765.00
142	1-530-120	Group Insurance	6,421	3,195	9,632	6,390	25%	38,341.00
143	1-530-125	Retirement	497	497	993	994	17%	5,959.00

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144	1-530-126	Deferred Comp Matching	0	54	0	108	0%	650.00
145	1-530-128	Other Employee Benefits	0	20	0	40	0%	240.00
146	1-530-130	Worker's Compensation Ins	0	847	0	1,694	0%	10,165.00
147	1-530-134	Professional Services	0	14	0	28	0%	166.00
148	1-530-200	Communications	369	367	463	734	11%	4,400.00
149	1-530-215	Books and Periodicals	0	8	0	16	0%	100.00
150	1-530-220	Water / sewerage	0	129	0	258	0%	1,545.00
151	1-530-221	Natural Gas	95	119	204	238	14%	1,433.00
152	1-530-222	Electricity	243	409	546	818	11%	4,909.00
153	1-530-223	Electricity - Street lights	5,691	4,892	11,268	9,784	19%	58,707.00
154	1-530-224	Gasoline	87	192	87	384	4%	2,300.00
155	1-530-225	Travel	0	250	0	500	0%	3,000.00
156	1-530-230	Training and Education	0	183	0	366	0%	2,200.00
157	1-530-289	LMIG Expenditures	0	2,953	0	5,906	0%	35,433.00
158	1-530-291	Roadways and Walkways	0	3,911	0	7,822	0%	46,930.00
159	1-530-292	Traffic Engineering	0	250	0	500	0%	3,000.00
160	1-530-340	Repairs and Maint. - Vehicles	0	83	2,408	166	241%	1,000.00
161	1-530-345	Repairs and Maint. - Bldg.	146	217	759	434	29%	2,604.00
162	1-530-356	Property Lease	0	94	0	188	0%	1,126.00
163	1-530-370	Uniforms	98	131	220	262	14%	1,574.00
164	1-530-380	Equipment Rental	514	308	839	616	23%	3,700.00
165	1-530-390	General supplies and materials	425	375	1,106	750	25%	4,500.00
166	1-530-430	Dues and Fees	0	16	0	32	0%	191.00
167	1-535-100	Salaries - Regular	15,208	18,626	22,684	37,252	10%	223,516.00
168	1-535-110	Overtime	0	473	1,421	946	25%	5,677.00
169	1-535-115	FICA	1,123	1,461	1,783	2,922	10%	17,533.00
170	1-535-120	Group Insurance	17,915	9,361	24,103	18,722	21%	112,332.00
171	1-535-125	Retirement	860	860	1,719	1,720	17%	10,316.00
172	1-535-126	Deferred Comp. Matching	270	195	450	390	19%	2,340.00
173	1-535-128	Other Employee Benefits	0	67	0	134	0%	805.00
174	1-535-130	Worker's Compensation Ins	0	597	0	1,194	0%	7,161.00
175	1-535-134	Professional Services	0	29	0	58	0%	346.00
176	1-535-200	Communications	90	91	179	182	16%	1,090.00
177	1-535-221	Natural Gas	40	46	40	92	7%	557.00
178	1-535-222	Electricity	100	75	135	150	15%	900.00
179	1-535-224	Gasoline	261	424	261	848	5%	5,090.00
180	1-535-230	Training and Education	0	25	0	50	0%	300.00
181	1-535-300	Landscape Maintenance	653	1,278	1,131	2,556	7%	15,331.00
182	1-535-310	Tree Maintenance	0	293	0	586	0%	3,520.00
183	1-535-311	Tree Installation	0	208	95	416	4%	2,500.00
184	1-535-312	Tree Removal	2,450	2,103	2,450	4,206	10%	25,241.00
185	1-535-315	Irrigation	44	208	83	416	3%	2,500.00
186	1-535-340	Repairs and Maint - Vehicles	0	482	0	964	0%	5,786.00
187	1-535-341	Repairs and Maint - Equip	1,511	417	1,511	834	30%	5,000.00
188	1-535-345	Repairs and Maint - Bldg	0	208	0	416	0%	2,500.00
189	1-535-370	Uniforms	119	495	268	990	5%	5,940.00
190	1-535-390	General supplies and materials	247	275	330	550	10%	3,300.00
191	1-540-410	Easter Egg Hunt	0	147	0	294	0%	1,762.00
192	1-540-420	Children's Fishing Derby	0	25	0	50	0%	300.00

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193	1-540-430	Town Hall Meetings	0	125	0	250	0%	1,500.00
194	1-540-440	Fourth of July	0	2,250	0	4,500	0%	27,000.00
195	1-540-450	Labor Day Race	0	917	0	1,834	0%	11,000.00
196	1-540-460	City Wide Yard Sale	0	8	0	16	0%	100.00
197	1-540-470	Christmas Comes to Avondale	0	208	0	416	0%	2,500.00
198	1-540-480	Community Activities	0	17	0	34	0%	200.00
199	1-540-495	Boards and Committees	0	42	0	84	0%	500.00
200	1-545-109	Salaries - Regular	29,506	29,780	42,904	59,560	12%	357,354.00
201	1-545-110	Overtime	0	484	674	968	12%	5,810.00
202	1-545-111	Salaries - Contracted	0	843	0	1,686	0%	10,112.00
203	1-545-115	FICA	2,051	2,330	3,077	4,660	11%	27,954.00
204	1-545-120	Group Insurance	26,746	12,108	39,041	24,216	27%	145,293.00
205	1-545-125	Retirement	1,411	1,411	2,823	2,822	17%	16,937.00
206	1-545-126	Deferred Comp Matching	300	206	500	412	20%	2,470.00
207	1-545-128	Other Employee Benefits	0	110	0	220	0%	1,320.00
208	1-545-130	Worker's Compensation	0	2,702	0	5,404	0%	32,420.00
209	1-545-134	Professional Services	0	51	186	102	31%	609.00
210	1-545-200	Communications	111	112	222	224	17%	1,340.00
211	1-545-224	Gasoline/Diesel	2,294	2,042	2,294	4,084	9%	24,502.00
212	1-545-280	Landfill Expense	0	7,350	0	14,700	0%	88,200.00
213	1-545-281	Recycling Disposal	3,859	4,052	3,859	8,104	8%	48,620.00
214	1-545-330	Depreciation Expense Sani	0	2,500	0	5,000	0%	30,000.00
215	1-545-340	Repairs & Maint - Vehicles	229	3,750	2,657	7,500	6%	45,000.00
216	1-545-341	Repairs & Maint Equip	0	192	0	384	0%	2,300.00
217	1-545-350	Insurance - Liability	688	702	1,377	1,404	16%	8,427.00
218	1-545-370	Uniforms	579	883	1,148	1,766	11%	10,600.00
219	1-545-390	General Supplies & Materials	655	333	1,650	666	41%	4,000.00
220	1-560-810	DeKalb Board of Ed. -1/2 B & W	0	1,130	0	2,260	0%	13,560.00
221	1-565-050	Transfer to DDA	0	1,250	0	2,500	0%	15,000.00
222	1-580-630	Vehicles	0	0	53	0	0%	0.00
223								
224		Total Expenses	360,436	381,975	547,541	763,950	12%	4,583,637.00
225								
226		Net Position Increase (Decrease)	417,917	(5,450)	329,743	(10,900)	722%	(45,685.00)
227								

City of Avondale Estates 09
Balance Sheet
February 28, 2019

ASSETS

Current Assets		
Cash - General Fund Checking	\$	2,108,868.80
Cash - Payroll		62,569.40
Cash - LGIP		1,740.45
GF Reserve		14,634.20
GF Certificate of Deposit		1,002,659.02
GF Certifi of Deposit		506,180.74
Accounts Receivable		43,761.30
Accounts Rec PU		13,948.54
Water Meter Deposit		600.00
Property Tax Receivable		23,599.60
Prepaid Expenses		27,094.24
Sanitation Receivable		12,754.70
Accounts Receivable - Occ Tax		17,192.75
Due From Gen Fd - Sanitation		(47,198.53)
		<hr/>
Total Current Assets		3,788,405.21
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>5,049,811.00</u>

LIABILITIES AND CAPITAL

Current Liabilities		
Deferred Property Tax	\$	11,309.32
Net Pension Liability		125,581.00
Accounts Payable		86,925.42
Due To Sanitation Fund		(47,198.53)
Cafeteria Plan Withheld		(862.23)
Comp Absences Sanitation		14,221.96
Deferred Pension Inflows		25,362.00
		<hr/>
Total Current Liabilities		215,338.94
Long-Term Liabilities		
		<hr/>
Total Long-Term Liabilities		0.00
		<hr/>
Total Liabilities		215,338.94
Capital		
Beginning Balance Equity	55,112.18	
Fund Balance	4,160,669.47	
Designated Fund Balance (LMIG)	31,482.62	
Designated HOST Road Repairs	257,455.40	
Net Income	329,752.39	

Unaudited - For Management Purposes Only

City of Avondale Estates 09
Balance Sheet
February 28, 2019

Total Capital	<hr/>	4,834,472.06
Total Liabilities & Capital	\$	<u>5,049,811.00</u>