

Memo

To: **Board of Mayor and Commissioners**
 From: **Paul Hanebuth**
 Cc: **Patrick Bryant**
 Date: **7/17/2019**
 Re: **June 2019 Financial Position Comments**

Revenues and Expenses: Attached is a consolidated statement of activities for the first six months of 2019. Expenses are presented in two ways: departmental totals and city-wide totals by category. Most items shown are within a reasonable variance from the 50% that this point in the year would imply. The exceptions shaded in green and orange were explained in previous reports. June expenditures included a significant software upgrade related to the Police Department's ongoing accreditation efforts (shaded in yellow)

Cash Flows: In April, approximately \$1.18M was deposited in the investment pool Georgia Fund 1 as authorized by the BOMC earlier this year. This account serves as a proxy for the reserves mandated by the City's Fund Balance Policy. The balance in this account represents about 34% of actual 2018 expenditures and slightly over 25% of budgeted expenditures for 2019. The \$1.13M shown in the second Georgia Fund account serves as a proxy for restricted funds held by the City. Other cash balances are also shown below.

CASH BALANCES	
Reserves (Georgia Fund 1)	\$ 1,179,435
% of 2018 actual expenditures	34.1%
% 2019 budgeted expenditures	25.7%
Restricted funds	
SPLOST	\$
TAD	\$
Police Seizure	\$
HOST/LMIG (Georgia Fund 1)	\$
Dottie Holmes Trust	\$
Unassigned and Assigned funds	
General Fund	\$
Stormwater	\$
Lake Avondale	\$
Technology	\$
GF CD	\$ -
GF Reserve	\$

	June Activity	YTD Activity	Annual Budget	Pct of Annual Budget
Ad Valorem Taxes	\$9,407.00	\$104,160.00	\$2,241,059.00	4.6%
Franchise/Other taxes	\$13,585.00	\$363,443.00	\$653,009.00	55.7%
Licenses & Permits	\$7,465.00	\$695,593.00	\$115,082.00	604.4%
Court Revenues	\$37,964.00	\$309,786.00	\$598,273.00	51.8%
Donations/Charges for Services/Other	\$5,166.00	\$101,134.00	\$61,499.00	164.4%
Sanitation Taxes	\$2.00	\$18,612.00	\$869,030.00	2.1%
TOTAL REVENUES	\$73,589.00	\$1,592,728.00	\$4,537,952.00	35.1%
Non-departmental	\$15,212.00	\$609,893.00	\$315,458.00	193.3%
BOMC+Admin	\$93,329.00	\$466,023.00	\$1,024,436.00	45.5%
Public Safety	\$136,800.00	\$693,981.00	\$1,489,959.00	46.6%
Public Works/Parks	\$60,396.00	\$336,016.00	\$817,094.00	41.1%
Sanitation	\$64,010.00	\$375,959.00	\$863,268.00	43.6%
Special Events and Appropriations	\$17,724.00	\$28,675.00	\$73,422.00	39.1%
Capital Investment	\$4,228.00	\$7,593.00	\$0.00	
TOTAL EXPENSE by DEPARTMENT	\$391,699.00	\$2,518,140.00	\$4,583,637.00	54.9%
Category Totals				
Salaries and Wages	\$223,615.00	\$984,323.00	\$2,177,936.00	45.2%
Overtime Wages	\$8,492.00	\$36,769.00	\$51,087.00	72.0%
FICA	\$11,674.00	\$70,806.00	\$170,583.00	41.5%
Group Insurance	\$50,142.00	\$354,597.00	\$744,173.00	47.6%
Retirement	\$7,627.00	\$47,583.00	\$103,999.00	45.8%
Other Employee Benefits	\$25.00	\$36,671.00	\$115,209.00	31.8%
Legal Services	\$4,100.00	\$34,840.00	\$84,684.00	41.1%
Other contract services	\$5,143.00	\$86,558.00	\$182,618.00	47.4%
Communications/Printing	\$7,498.00	\$31,905.00	\$78,643.00	40.6%
Utilities and Fuel	\$11,816.00	\$60,778.00	\$146,510.00	41.5%
Training expenses	\$706.00	\$9,633.00	\$36,334.00	26.5%
Computer/Software	\$5,744.00	\$11,046.00	\$20,775.00	53.2%
Bldg Plan Review/Inspections	\$5,568.00	\$421,600.00	\$43,114.00	977.9%
Landfill/recycling expenses	\$3,859.00	\$48,440.00	\$136,820.00	35.4%
Roadways/Walkways	\$4,607.00	\$98,219.00	\$85,363.00	115.1%
Landscape/Tree Maintenance	\$2,804.00	\$17,429.00	\$49,452.00	35.2%
Vehicle/Equipment R&M	\$11,128.00	\$49,293.00	\$120,597.00	40.9%
Building R&M	\$859.00	\$8,530.00	\$12,420.00	68.7%
Liability Insurance	\$0.00	\$37,368.00	\$45,276.00	82.5%
Rental/lease expense	\$251.00	\$2,466.00	\$4,826.00	51.1%
Uniform expenses	\$1,923.00	\$9,356.00	\$33,613.00	27.8%
General Supplies/materials	\$1,832.00	\$21,965.00	\$30,073.00	73.0%
Event/Program/Board Appropriations	\$18,058.00	\$30,372.00	\$79,532.00	38.2%
Capital Investment/Sanitation Deprn.	\$4,228.00	\$7,593.00	\$30,000.00	25.3%
TOTAL EXPENSE by CATEGORY	\$391,699.00	\$2,518,140.00	\$4,583,637.00	54.9%