

City of Avondale Estates

Memo

To: **Board of Mayor and Commissioners**
From: **Ken Turner**
Cc:
Date: **8/10/2018**
Re: **July 2018 Financial Statement Footnotes and Comments**

Revenues:

Total General Fund revenues for the month amounted to \$246,820.05. Of that figure; \$6,589.17 was for motor vehicle taxes, \$13,846.26 was for Intangible Taxes, \$16,275.81 was for permit authorizations, \$132,595.89 was for HOST and Energy Excise taxes, \$55,244.39 was for traffic court receipts making up the largest portion of collections. Sanitation Fund revenues amounted to \$49,105.13 which included \$48,655.13 transfer from the General Fund. (See Account #'s 1-545-101 – 1-545-430).

Expenses:

Total Actual General Fund expenses for the month amounted to \$332,840.64. Salaries and related fringe benefits (overtime, FICA, group insurance, retirement, deferred compensation match, peace officers' benefit, and workers compensation) amounted to \$164,412.92 or 49.4% of total expenses. Unusual expenses for the month are: Hydrology Report \$19,070.00 and final payment to Mercer Group for \$7,539.88 in account 1-506-134 Professional Consultants, second installment of the transfer to DDA of \$19,500.00 see account 1-565-050 Transfer to DDA. Irrigation System installed at Willis Park \$18,895.00 see account 1-580-365 Equipment. Sanitation expenses for the month amounted to \$55,942.73 salaries and related fringe benefits amounted to \$39,093.11 of this total or 69.9% of total expenses

Balance Sheet:

Cash balance in the General Fund operating account, and General Fund Reserve was \$1,056,838.52 as of July 31, 2018. The combined investment balance as of July 31st including interest income amounts to \$506,729.03 for a total cash position of \$1,563,567.55. The Capital Lease – Current (Current Liabilities) decreased \$14,141.64 as a result of the monthly principal payment on the loan associated with the purchase of the land. Each month this account will decrease by the amount of principle paid on the loan (until year end and it will zero out). The interest expense is shown on the operating statement accompanying the Balance Sheet. If you have any questions or concerns, please feel free to contact me.

City of Avondale Estates 09
Balance Sheet
July 31, 2018

ASSETS

Current Assets		
Cash - General Fund Checking	\$	1,042,212.80
Cash - LGIP		1,728.27
GF Reserve		14,625.72
GF Certifi of Deposit		505,000.76
Accounts Rec PU		13,948.54
Water Meter Deposit		600.00
39 Fairfield A/R		7,429.38
39 Fairfield Reserve		(7,429.38)
Property Tax Receivable		23,599.60
Prepaid Expenses		63,860.66
Sanitation Receivable		12,754.70
Accounts Receivable - Occ Tax		3,526.99
		<hr/>
Total Current Assets		1,681,858.04
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	24,293.00	
		<hr/>
Total Other Assets		24,293.00
		<hr/>
Total Assets	\$	<u><u>2,928,750.83</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Deferred Property Tax	\$	11,309.32
Net Pension Liability		159,401.00
Accounts Payable-Sanitation		1,205.19
Accounts Payable		127,800.13
Capital Lease - Current		71,227.82
Comp Absences Sanitation		10,418.61
Deferred Pension Inflows		3,965.00
		<hr/>
Total Current Liabilities		385,327.07
		<hr/>
Total Liabilities		385,327.07
Capital		
Beginning Balance Equity	55,112.18	
Fund Balance	3,547,615.04	
Designated Fund Balance (LMIG)	31,482.62	
Designated HOST Road Repairs	257,455.40	
Net Income	(1,348,241.48)	
		<hr/>
Total Capital		2,543,423.76
		<hr/>
Total Liabilities & Capital	\$	<u><u>2,928,750.83</u></u>

City of Avondale Estates
Investment Schedule
As of July 31, 2018

General Fund	Date of Investment	Description	Initial Cost	Maturity Date	Interest Rate (APY)	Current Balance	Interest Earned Year to Date	Projected Interest Earned to Maturity Date
	1/1/2012	Local Government Investment Pool (LGIP)	844.13	N/A	0.15%	1,728.27	35.59	Continuous
	11/3/2015	Certificate of Deposit	500,000.00		0.50%	505,000.76	2,816.29	5,632.58
Totals			<u>500,844.13</u>			<u>506,729.03</u>	<u>2,851.88</u>	<u>5,632.58</u>

Dottie Holmes Memorial Trust								
	10/2/2014	Dottie Holmes CD	12,000.00	10/2/2018	0.399%	12,288.67	73.11	109.67

City of Avondale Estates 09
Income Statement
Compared with Budget
For the Seven Months Ending July 31, 2018
August 10, 2018

Acct ID	Account Description	2018 Budget	2018 Actual		% of 2018 Budget		Unexpended Budget	2017 Act		Diff 18-17 Act YTD	2017 Actual EOY
			YTD	YTD	YTD	YTD		YTD	YTD		
	R/E Property Tax - Current Yr	\$ 1,946,271.00	\$	0.00	0.00	0.00	1,946,271.00	0.00	0.00	0.00	1,909,313.38
1-401-001	Personal Property Tax	26,233.00		133.00	0.51	0.51	26,100.00	8.86	124.14	124.14	24,650.24
1-401-003	Motor Vehicle Tax	72,595.00		47,162.50	64.97	64.97	25,432.50	46,146.79	1,015.71	1,015.71	77,717.02
1-401-004	Public Utilities Ad Val Tax	16,618.00		13,948.54	83.94	83.94	2,669.46	13,322.47	626.07	626.07	14,715.89
1-401-005	Railroad Equipment Tax	202.00		234.41	116.04	116.04	(32.41)	200.01	34.40	34.40	200.01
1-401-012	Property Tax - Prior Year	50,384.00		34,111.25	67.70	67.70	16,272.75	45,600.73	(11,489.48)	(11,489.48)	50,223.65
1-401-013	Pers Property Tax - Prior Year	548.00		358.58	65.43	65.43	189.42	91.69	266.89	266.89	91.69
1-402-051	Atlanta Gas Light Company	25,400.00		13,863.46	54.58	54.58	11,536.54	13,445.40	418.06	418.06	27,099.83
1-402-052	Georgia Power Company	129,087.00		119,955.66	92.93	92.93	9,131.34	128,999.61	(9,043.95)	(9,043.95)	128,999.61
1-402-053	AT&T	2,988.00		2,142.05	71.69	71.69	845.95	1,493.96	648.09	648.09	15,446.36
1-402-054	Comcast	31,976.00		15,994.80	50.02	50.02	15,981.20	17,001.07	(1,006.27)	(1,006.27)	33,915.03
1-402-055	Insurance Premium	196,325.00		0.00	0.00	0.00	196,325.00	0.00	0.00	0.00	196,325.71
1-402-057	Cell Tower Lease	35,489.00		13,434.75	37.86	37.86	22,054.25	13,434.75	0.00	0.00	23,031.00
1-402-103	Alcoholic Beverage Taxes	25,972.00		16,316.61	62.82	62.82	9,655.39	15,422.06	894.55	894.55	27,120.48
1-402-104	Intangible Taxes - DeKalb	47,306.00		32,810.72	69.36	69.36	14,495.28	29,976.99	2,833.73	2,833.73	50,496.94
1-403-013	Interest on Past Due Taxes	1,661.00		583.62	35.14	35.14	1,077.38	1,202.75	(619.13)	(619.13)	1,927.50
1-403-033	Penalties, Fi Fa, Late Payment	0.00		204.28	0.00	0.00	(204.28)	0.00	204.28	204.28	1,551.87
1-403-034	Penalties, Charges	0.00		1,535.15	0.00	0.00	(1,535.15)	0.00	1,535.15	1,535.15	6,548.29
1-411-041	Occupational Tax	120,397.00		115,946.05	96.30	96.30	4,450.95	115,836.70	109.35	109.35	121,087.73
1-411-042	Alcoholic Beverage Licenses	26,593.00		6,653.30	25.02	25.02	19,939.70	8,737.45	(2,084.15)	(2,084.15)	39,584.05
1-411-043	Permit Authorizations	59,516.00		41,800.10	70.23	70.23	17,715.90	292,184.82	(250,384.72)	(250,384.72)	305,613.97
1-411-047	Sign Permits	795.00		185.00	23.27	23.27	610.00	370.00	(185.00)	(185.00)	710.00
1-411-049	Other Permits	7,121.00		41,710.00	585.73	585.73	(34,589.00)	6,305.00	35,405.00	35,405.00	12,980.00
1-421-020	Traffic Court Receipts	264,207.00		118,169.47	44.73	44.73	146,037.53	115,392.26	2,777.21	2,777.21	218,752.20
1-421-021	Probation Services	305,577.00		171,957.75	56.27	56.27	133,619.25	113,797.43	58,160.52	58,160.52	229,039.40
1-451-010	Rezoning and Variance Fees	500.00		350.00	70.00	70.00	150.00	400.00	(50.00)	(50.00)	600.00
1-451-060	Sales of Reports/Copies	100.00		0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00
1-451-098	Charges for Other Svcs	750.00		767.75	102.37	102.37	(17.75)	633.03	134.72	134.72	1,112.16
1-461-000	Interest Earnings	4,362.00		3,015.16	69.12	69.12	1,346.84	2,674.47	340.69	340.69	4,720.31
1-462-001	278 Design Reimbursement	0.00		115.20	0.00	0.00	(115.20)	0.00	115.20	115.20	92.00
1-464-000	Contributions and Donations	250.00		0.00	0.00	0.00	250.00	0.00	0.00	0.00	0.00

City of Avondale Estates 09
Income Statement
Compared with Budget
For the Seven Months Ending July 31, 2018
August 10, 2018

Acct ID	Account Description	2018 Budget	2018 Actual		% of 2018 Budget	Unexpended		2017 Act YTD	Diff 18-17 Act YTD	2017 Actual EOY
			YTD	Budget		Budget	Budget			
1-465-000	Other Miscellaneous Revenue	0.00	4,485.16	0.00	0.00	(4,485.16)	8,708.26	(4,223.10)	11,072.25	
1-475-040	Fourth of July Donations	8,243.00	7,140.00	86.62	86.62	1,103.00	9,185.00	(2,045.00)	9,190.00	
1-475-050	Labor Day Proceeds	6,000.00	750.00	12.50	12.50	5,250.00	1,550.00	(800.00)	11,251.00	
1-475-060	City Wide Yard Sale	1,140.00	0.00	0.00	0.00	1,140.00	15.00	(15.00)	780.00	
1-475-090	Gazebo/Park Rental Fees	100.00	250.00	250.00	250.00	(150.00)	100.00	150.00	250.00	
1-490-031	Refunds and Reimbursements	0.00	100.00	0.00	0.00	(100.00)	0.00	100.00	0.00	
1-490-971	Insurance Reimbursements	0.00	6,756.28	0.00	0.00	(6,756.28)	0.00	6,756.28	2,593.95	
1-495-081	Real Estate Transfer Tax	14,531.00	16,942.63	116.60	116.60	(2,411.63)	8,004.87	8,937.76	15,975.60	
1-495-083	HOST/Energy Excise	0.00	140,999.42	0.00	0.00	(140,999.42)	3,621.63	137,377.79	547,153.96	
1-495-089	Department of Justice Grant	0.00	0.00	0.00	0.00	0.00	540.00	(540.00)	1,080.00	
1-495-090	Other Grants	0.00	14,249.37	0.00	0.00	(14,249.37)	12,140.20	2,109.17	5,890.83	
1-495-091	LMIG Grant	33,823.00	0.00	0.00	0.00	33,823.00	0.00	0.00	33,823.68	
1-497-041	Donations For Tree Replacement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,040.00	
Total General Fund Revenue		3,463,060.00	1,005,132.02	29.02	29.02	2,457,927.98	1,026,543.26	(21,411.24)	4,164,767.59	

Professional Consultants

1-506-132	Legal Services - City Attorney	50,997.00	62,633.35	122.82	122.82	(11,636.35)	20,249.04	42,384.31	49,489.30
1-506-133	Auditing Services	15,862.00	15,800.00	99.61	99.61	62.00	15,400.00	400.00	15,400.00
1-506-134	Professional Consultants	18,393.00	55,247.57	300.37	300.37	(36,854.57)	16,358.47	38,889.10	75,744.26
1-506-135	Administrative Services	3,300.00	2,421.30	73.37	73.37	878.70	2,110.15	311.15	3,589.10
Total Professional Consultants		88,552.00	136,102.22	153.70	153.70	(47,550.22)	54,117.66	81,984.56	144,222.66

General Government

1-509-200	Communications	2,528.00	794.00	31.41	31.41	1,734.00	250.00	544.00	1,206.00
1-509-210	Printing and binding	6,167.00	1,867.18	30.28	30.28	4,299.82	1,219.87	647.31	6,686.70
1-509-211	Expenses for Public Hearings	1,500.00	1,520.00	101.33	101.33	(20.00)	330.00	1,190.00	1,792.80
1-509-217	Telecommunications Mgmt Svcs	1,679.00	0.00	0.00	0.00	1,679.00	1,679.37	(1,679.37)	1,679.37
1-509-224	278 Design Expense	0.00	108,711.39	0.00	0.00	(108,711.39)	0.00	108,711.39	0.00

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			YTD	Budget	Budget	Unexpended Budget			
1-509-265	Computer/Software	899.00	837.70	93.18	61.30	0.00	837.70	923.99	
1-509-271	Bldg Plan Review/Inspections	35,710.00	0.00	0.00	35,710.00	277,447.89	(277,447.89)	287,934.42	
1-509-280	Other Grant Expenditures	0.00	8,369.17	0.00	(8,369.17)	0.00	8,369.17	5,890.83	
1-509-341	Repairs and Maint. - Equip	700.00	0.00	0.00	700.00	0.00	0.00	861.35	
1-509-345	Repairs and Maint. - Bldg.	0.00	0.00	0.00	0.00	62.00	(62.00)	1,062.00	
1-509-350	Insurance - liability	43,355.00	14,076.32	32.47	29,278.68	29,392.25	(15,315.93)	49,634.97	
1-509-360	Postage	5,906.00	1,464.00	24.79	4,442.00	1,774.60	(310.60)	3,714.30	
1-509-365	Newsletter Printing/Postage	215.00	225.00	104.65	(10.00)	0.00	225.00	0.00	
1-509-390	General supplies and materials	4,250.00	1,596.06	37.55	2,653.94	1,581.41	14.65	2,979.59	
Total General Government		102,909.00	139,460.82	135.52	(36,551.82)	313,737.39	(174,276.57)	364,366.32	
Recreation & Community Affairs									
1-540-410	Easter Egg Hunt	700.00	1,076.58	153.80	(376.58)	1,761.59	(685.01)	1,761.59	
1-540-420	Children's Fishing Derby	300.00	0.00	0.00	300.00	0.00	0.00	0.00	
1-540-430	Town Hall Meetings	3,000.00	0.00	0.00	3,000.00	0.00	0.00	0.00	
1-540-440	Fourth of July	22,000.00	27,322.68	124.19	(5,322.68)	28,164.71	(842.03)	29,000.14	
1-540-450	Labor Day Race	6,000.00	0.00	0.00	6,000.00	0.00	0.00	11,046.00	
1-540-460	City Wide Yard Sale	1,500.00	0.00	0.00	1,500.00	0.00	0.00	0.00	
1-540-470	Christmas Comes to Avondale	5,500.00	0.00	0.00	5,500.00	0.00	0.00	1,778.37	
1-540-480	Community Activities	500.00	40.00	8.00	460.00	66.74	(26.74)	78.05	
1-540-495	Boards and Committees	500.00	356.30	71.26	143.70	95.00	261.30	866.30	
Total Recreation & Community A		40,000.00	28,795.56	71.99	11,204.44	30,088.04	(1,292.48)	44,530.45	
Refunds & Reimbursements									
Total Refunds & Reimbursements		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Intergovernmental Expense									
1-560-810	DeKalb Board of Ed. -1/2 B & W	12,986.00	5,381.59	41.44	7,604.41	4,990.26	391.33	13,560.25	

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			YTD	Budget	YTD	Act YTD	EOY
Total Intergovernmental Expense		12,986.00	5,381.59	41.44	4,990.26	391.33	13,560.25
Interfund Transfers							
1-565-030	Transfer to Lake Avondale	10,000.00	0.00	0.00	0.00	0.00	10,000.00
1-565-045	Transfer to Sanitation	29,056.00	350,960.05	1,207.87	360,271.76	(9,311.71)	0.00
1-565-050	Transfer to DDA	78,000.00	39,030.00	50.04	180,000.00	(140,970.00)	180,000.00
Total Interfund Transfers		117,056.00	389,990.05	333.17	(272,934.05)	(150,281.71)	190,000.00
BOMC							
1-501-225	Travel	600.00	0.00	0.00	600.00	0.00	0.00
1-501-230	Education and Training	2,400.00	0.00	0.00	2,400.00	(1,219.45)	1,484.45
1-501-350	BOMC Stipends	26,400.00	14,554.10	55.13	11,845.90	0.00	0.00
1-501-395	FICA	2,020.00	1,113.37	55.12	906.63	0.00	0.00
Total BOMC		31,420.00	15,667.47	49.86	15,752.53	14,448.02	1,484.45
Administration							
1-502-100	Salaries - Regular	584,846.00	335,397.02	57.35	249,448.98	29,721.89	566,743.16
1-502-110	Overtime	2,600.00	1,388.18	53.39	1,211.82	811.89	1,112.28
1-502-115	FICA	41,437.00	25,403.32	61.31	16,033.68	2,774.22	38,897.67
1-502-120	Group Insurance	127,257.00	61,982.35	48.71	65,274.65	7,415.60	89,225.24
1-502-125	Retirement	22,886.00	13,350.05	58.33	9,535.95	16,234.89	27,831.24
1-502-126	Deferred Comp. Matching	3,900.00	1,475.00	37.82	2,425.00	(400.00)	3,000.00
1-502-127	City Mgr Life Insurance	1,217.00	0.00	0.00	1,217.00	0.00	1,217.40
1-502-128	Other Employee Benefits	805.00	125.00	15.53	680.00	(40.00)	1,377.16
1-502-130	Worker's Compensation Ins.	2,724.00	1,664.46	61.10	1,059.54	452.90	2,076.96
1-502-134	Professional Services	38.00	28,444.89	74,854.97	(28,406.89)	0.00	28,444.89

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				YTD	Budget	Budget	Unexpended	YTD	Act YTD	EOY			
1-502-135	Administrative Services	15,589.00		9,093.56	58.33	6,495.44	9,038.19	55.37	15,494.04				
1-502-136	Bad Debt Expense	0.00		0.00	0.00	0.00	0.00	0.00	553.53				
1-502-200	Communications	6,519.00		7,320.85	112.30	(801.85)	4,352.83	2,968.02	8,390.00				
1-502-210	Printing and binding	1,420.00		954.00	67.18	466.00	54.50	899.50	471.42				
1-502-215	Books, Periodicals, Subscripti	200.00		0.00	0.00	200.00	0.00	0.00	0.00				
1-502-220	Water/sewer	2,254.00		625.26	27.74	1,628.74	562.48	62.78	1,262.00				
1-502-221	Natural Gas	1,733.00		743.81	42.92	989.19	890.20	(146.39)	1,393.17				
1-502-222	Electricity	14,425.00		6,961.74	48.26	7,463.26	6,884.72	77.02	11,024.86				
1-502-225	Travel	2,745.00		3,180.72	115.87	(435.72)	2,293.44	887.28	2,390.24				
1-502-226	Food	260.00		98.30	37.81	161.70	67.54	30.76	189.60				
1-502-230	Education and Training	1,900.00		1,833.00	96.47	67.00	1,826.40	6.60	3,191.40				
1-502-231	Economic Dev Food	280.00		12.83	4.58	267.17	37.65	(24.82)	72.17				
1-502-232	Econ Dev Travel/Mileage	850.00		335.72	39.50	514.28	632.85	(297.13)	1,058.62				
1-502-233	Econ Dev Educ/Trng	670.00		0.00	0.00	670.00	516.00	(516.00)	516.00				
1-502-235	Car Allowance	2,500.00		1,219.26	48.77	1,280.74	1,442.40	(223.14)	2,500.16				
1-502-270	Computers	4,700.00		3,554.07	75.62	1,145.93	0.00	3,554.07	0.00				
1-502-300	Landscape Maintenance	360.00		120.00	33.33	240.00	90.00	30.00	180.00				
1-502-341	Repairs & Maint - Equipment	7,800.00		1,969.86	25.25	5,830.14	4,182.90	(2,213.04)	7,767.14				
1-502-345	Repairs & Maint - Bldg	6,935.00		6,019.28	86.80	915.72	3,815.67	2,203.61	7,315.53				
1-502-365	Website Design	9,830.00		4,811.84	48.95	5,018.16	9,829.91	(5,018.07)	9,829.91				
1-502-390	General Supplies & Materials	7,470.00		1,878.11	25.14	5,591.89	2,106.93	(228.82)	3,129.03				
1-502-430	Dues and fees	11,432.00		6,530.41	57.12	4,901.59	6,039.09	491.32	10,586.09				
Total Administration		887,582.00		526,492.89	59.32	361,089.11	457,833.02	68,659.87	818,796.02				

Public Safety

1-511-100	Salaries - Regular	767,489.00		381,959.06	49.77	385,529.94	377,802.09	4,156.97	721,029.86
1-511-110	Overtime	37,000.00		20,047.66	54.18	16,952.34	28,683.25	(8,635.59)	41,162.74
1-511-115	FICA	61,543.00		29,928.41	48.63	31,614.59	29,669.29	259.12	55,581.08
1-511-120	Group Insurance	201,025.00		99,347.82	49.42	101,677.18	83,195.36	16,152.46	149,962.04
1-511-125	Retirement	42,738.00		26,317.86	61.58	16,420.14	30,781.24	(4,463.38)	52,868.09

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Acct ID	Account Description	2018 Budget		2018 Actual		% of 2018 Budget		Unexpended Budget		2017 Act		Diff 18-17		2017 Actual	
				YTD		Budget		Budget		YTD	Act YTD	EOY		EOY	
1-511-126	Deferred Comp. Match	6,500.00	1,925.00	29.62	4,575.00	2,250.00	(325.00)	3,900.00							
1-511-127	Citizens Patrol	6,110.00	3,008.05	49.23	3,101.95	1,149.68	1,858.37	2,072.03							
1-511-128	Other Employee Benefits	1,610.00	0.00	0.00	1,610.00	0.00	0.00	1,369.38							
1-511-129	Peace Officers' Benefit Fund	2,904.00	2,065.00	71.11	839.00	1,835.00	230.00	3,215.00							
1-511-130	Workers Compensation Ins.	54,299.00	27,694.66	51.00	26,604.34	22,471.33	5,223.33	38,262.28							
1-511-134	Professional Services	3,690.00	553.25	14.99	3,136.75	1,524.00	(970.75)	1,524.00							
1-511-135	IT Expense	5,946.00	0.00	0.00	5,946.00	554.10	(554.10)	554.10							
1-511-200	Communications	8,196.00	4,658.25	56.84	3,537.75	4,555.11	103.14	7,902.91							
1-511-210	Printing and binding	550.00	290.61	52.84	259.39	0.00	290.61	0.00							
1-511-215	Books and Periodicals	157.00	0.00	0.00	137.00	124.43	(124.43)	124.43							
1-511-219	Police Academy	1,025.00	0.00	0.00	1,025.00	0.00	0.00	0.00							
1-511-224	Gasoline	37,800.00	10,804.62	28.58	26,995.38	9,036.54	1,768.08	20,794.66							
1-511-225	Travel	4,300.00	2,706.18	62.93	1,593.82	2,714.50	(8.32)	4,009.41							
1-511-230	Training and Education	1,790.00	1,083.25	60.52	706.75	1,730.93	(647.68)	1,789.19							
1-511-260	Small Equipment	13,220.00	2,299.78	17.40	10,920.22	5,848.62	(3,548.84)	12,430.39							
1-511-270	Computers	4,600.00	0.00	0.00	4,600.00	0.00	0.00	2,735.00							
1-511-340	Repairs and Maint. - vehicles	21,700.00	15,725.47	72.47	5,974.53	10,535.99	5,189.48	21,847.70							
1-511-341	Repair & Maint - equip	27,191.00	19,354.54	71.18	7,836.46	23,247.37	(3,892.83)	28,177.36							
1-511-345	Repairs & Maint - Bldg	0.00	0.00	0.00	0.00	209.94	(209.94)	209.94							
1-511-370	Uniform Allowance	11,999.00	2,587.67	21.57	9,411.33	3,952.83	(1,365.16)	5,740.35							
1-511-375	Uniform Cleaning & Alterations	4,000.00	96.00	2.40	3,904.00	1,819.61	(1,723.61)	2,383.61							
1-511-390	General supplies and materials	9,297.00	3,955.44	42.55	5,341.56	3,104.46	850.98	8,209.26							
1-511-430	Dues and fees	895.00	850.00	94.97	45.00	220.00	630.00	220.00							
Total Public Safety		1,337,554.00	657,258.58	49.14	680,295.42	647,015.67	10,242.91	1,188,074.81							

Municipal Court

1-512-100	Salaries - Regular	47,465.00	25,690.76	54.13	21,774.24	24,529.76	1,161.00	45,552.72
1-512-115	FICA	5,513.00	3,041.07	55.16	2,471.93	2,872.28	168.79	5,177.57
1-512-120	Group Insurance	9,010.00	4,737.00	52.57	4,273.00	4,224.50	512.50	7,192.00
1-512-125	Retirement	3,338.00	1,947.40	58.34	1,390.60	2,368.17	(420.77)	4,059.72

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				YTD		Budget		YTD	Act YTD			
1-512-126	Deferred Comp Matching	650.00	375.00	57.69	275.00	375.00	0.00	375.00	0.00	0.00	650.00	
1-512-128	Other Employee Benefits	115.00	0.00	0.00	115.00	0.00	0.00	0.00	0.00	0.00	100.73	
1-512-130	Worker's Compensation Ins	272.00	105.63	38.83	166.37	79.66	25.97	79.66	25.97	25.97	136.56	
1-512-131	Legal Services-Other	24,600.00	14,350.00	58.33	10,250.00	14,350.00	0.00	14,350.00	0.00	0.00	24,600.00	
1-512-132	Public Defender	3,400.00	1,350.00	39.71	2,050.00	900.00	450.00	900.00	450.00	450.00	1,275.00	
1-512-210	Printing and binding	500.00	281.20	56.24	218.80	348.52	(67.32)	348.52	(67.32)	(67.32)	348.52	
1-512-225	Travel	750.00	0.00	0.00	750.00	123.69	(123.69)	123.69	(123.69)	(123.69)	123.69	
1-512-230	Training and Education	993.00	0.00	0.00	993.00	270.00	(270.00)	270.00	(270.00)	(270.00)	506.14	
1-512-341	Equipment Maintenance	240.00	120.00	50.00	120.00	120.00	0.00	120.00	0.00	0.00	240.00	
1-512-390	General supplies and materials	1,000.00	294.88	29.49	705.12	450.03	(155.15)	450.03	(155.15)	(155.15)	750.51	
1-512-430	Dues and Fees	37.00	45.00	121.62	(8.00)	0.00	45.00	0.00	45.00	45.00	0.00	
Total Municipal Court		97,883.00	52,337.94	53.47	45,545.06	51,011.61	1,326.33	51,011.61	1,326.33	1,326.33	90,713.16	
Sanitation												
1-545-101	Sanitation Taxes CY	737,140.00	0.00	0.00	737,140.00	0.00	0.00	0.00	0.00	0.00	718,896.05	
1-545-102	Sanitation Taxes Prior Year	9,700.00	14,808.22	152.66	(5,108.22)	19,518.09	(4,709.87)	19,518.09	(4,709.87)	(4,709.87)	19,928.56	
1-545-103	Transfer In From General Fund	29,056.00	350,960.05	1,207.87	(321,904.05)	360,271.76	(9,311.71)	360,271.76	(9,311.71)	(9,311.71)	0.00	
Total Sanitation Revenue		775,896.00	365,768.27	47.14	410,127.73	379,789.85	(14,021.58)	379,789.85	(14,021.58)	(14,021.58)	738,824.61	
1-545-109	Salaries - Regular	342,674.00	151,656.42	44.26	191,017.58	144,417.67	7,238.75	144,417.67	7,238.75	7,238.75	267,918.80	
1-545-110	Overtime	5,810.00	3,343.43	57.55	2,466.57	3,406.15	(62.72)	3,406.15	(62.72)	(62.72)	8,829.55	
1-545-111	Salaries - Contracted	9,630.00	388.80	4.04	9,241.20	19,639.92	(19,251.12)	19,639.92	(19,251.12)	(19,251.12)	32,050.59	
1-545-115	FICA	26,831.00	11,412.50	42.53	15,418.50	10,661.18	751.32	10,661.18	751.32	751.32	20,055.15	
1-545-120	Group Insurance	109,808.00	74,190.93	67.56	35,617.07	56,997.26	17,193.67	56,997.26	17,193.67	17,193.67	91,539.50	
1-545-125	Retirement	21,659.00	12,634.44	58.33	9,024.56	15,364.72	(2,730.28)	15,364.72	(2,730.28)	(2,730.28)	26,339.52	
1-545-126	Deferred Comp Matching	2,470.00	1,500.00	60.73	970.00	1,790.00	(290.00)	1,790.00	(290.00)	(290.00)	2,890.00	
1-545-128	Other Employee Benefits	1,320.00	40.00	3.03	1,280.00	80.00	(40.00)	80.00	(40.00)	(40.00)	1,398.65	
1-545-130	Worker's Compensation	31,117.00	15,634.57	50.24	15,482.43	13,415.15	2,219.42	13,415.15	2,219.42	2,219.42	22,997.40	
1-545-134	Professional Services	609.00	115.00	18.88	494.00	38.00	77.00	38.00	77.00	77.00	152.00	
1-545-200	Communications	1,340.00	858.65	64.08	481.35	770.61	88.04	770.61	88.04	88.04	1,390.61	

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			YTD	Budget	Budget	Budget			
1-545-224	Gasoline/Diesel	29,502.00	11,173.72	37.87	18,328.28	8,612.68	2,561.04	17,764.49	
1-545-280	Landfill Expense	83,200.00	49,775.17	59.83	33,424.83	42,029.23	7,745.94	92,014.51	
1-545-281	Recycling Disposal	46,305.00	23,152.50	50.00	23,152.50	22,160.25	992.25	37,989.00	
1-545-330	Depreciation Expense Sani	0.00	0.00	0.00	0.00	0.00	0.00	26,548.00	
1-545-340	Repairs & Maint - Vehicles	35,000.00	19,532.13	55.81	15,467.87	25,366.37	(5,834.24)	36,193.38	
1-545-341	Repairs & Maint Equip	2,300.00	0.00	0.00	2,300.00	0.00	0.00	748.48	
1-545-350	Insurance - Liability	14,270.00	3,219.12	22.56	11,050.88	10,229.22	(7,010.10)	15,313.68	
1-545-370	Uniforms	9,610.00	4,825.29	50.21	4,784.71	3,110.63	1,714.66	12,386.63	
1-545-390	General Supplies & Materials	4,000.00	2,674.95	66.87	1,325.05	1,700.81	974.14	3,245.14	
Total Sanitation Expenses		777,455.00	386,127.62	49.67	391,327.38	379,789.85	6,337.77	717,765.08	

Public Works

1-530-100	Salaries - Regular	112,830.00	50,217.76	44.51	62,612.24	58,412.81	(8,195.05)	109,359.57
1-530-115	FICA	8,632.00	3,679.48	42.63	4,952.52	4,249.29	(569.81)	7,961.67
1-530-120	Group Insurance	28,718.00	6,930.69	24.13	21,787.31	13,434.26	(6,503.57)	22,747.82
1-530-125	Retirement	7,621.00	4,445.28	58.33	3,175.72	5,405.96	(960.68)	9,267.36
1-530-126	Deferred Comp Matching	650.00	165.00	25.38	485.00	375.00	(210.00)	650.00
1-530-128	Other Employee Benefits	240.00	0.00	0.00	240.00	0.00	0.00	201.46
1-530-130	Worker's Compensation Ins	10,011.00	1,677.13	16.75	8,333.87	1,271.48	405.65	2,179.68
1-530-134	Professional Services	90.00	2,393.73	2,659.70	(2,303.73)	3,858.00	(1,464.27)	20,220.39
1-530-200	Communications	4,400.00	1,844.16	41.91	2,555.84	2,565.93	(721.77)	4,409.38
1-530-215	Books and Periodicals	100.00	0.00	0.00	100.00	0.00	0.00	0.00
1-530-220	Water / sewerage	2,045.00	1,666.24	81.48	378.76	868.90	797.34	1,343.69
1-530-221	Natural Gas	1,633.00	590.69	36.17	1,042.31	462.18	128.51	784.20
1-530-222	Electricity	6,909.00	2,273.19	32.90	4,635.81	1,785.39	487.80	13,113.53
1-530-223	Electricity - Street lights	60,207.00	33,639.70	55.87	26,567.30	35,007.70	(1,368.00)	50,464.52
1-530-224	Gasoline	2,550.00	747.52	29.31	1,802.48	740.12	7.40	1,449.63
1-530-225	Travel	2,000.00	1,109.65	55.48	890.35	26.00	1,083.65	207.11
1-530-230	Training and Education	1,700.00	485.00	28.53	1,215.00	25.00	460.00	914.45
1-530-289	LMIG Expenditures	33,823.00	0.00	0.00	33,823.00	0.00	0.00	0.00

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		Budget	YTD	YTD	Budget	Budget	YTD	Act YTD	YTD	Act YTD	EOY		
1-530-290	Storm Debris Removal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	240.00		
1-530-291	Roadways and Walkways	46,930.00	8,527.31	18.17	38,402.69	5,642.68	2,884.63	5,642.68	2,884.63	556,815.62			
1-530-292	Traffic Engineering	1,500.00	3,315.79	221.05	(1,815.79)	786.84	2,528.95	786.84	2,528.95	1,762.06			
1-530-340	Repairs and Maint. - Vehicles	1,000.00	78.06	7.81	921.94	513.89	(435.83)	513.89	(435.83)	1,139.17			
1-530-345	Repairs and Maint. - Bldg.	2,599.00	936.96	36.05	1,662.04	1,500.81	(563.85)	1,500.81	(563.85)	8,387.53			
1-530-356	Property Lease	1,093.00	1,085.51	99.31	7.49	1,060.89	24.62	1,060.89	24.62	1,060.89			
1-530-370	Uniforms	1,354.00	1,389.15	102.60	(35.15)	254.38	1,134.77	254.38	1,134.77	438.09			
1-530-380	Equipment Rental	3,352.00	377.65	11.27	2,974.35	325.00	52.65	325.00	52.65	666.50			
1-530-390	General supplies and materials	4,500.00	3,789.65	84.21	710.35	2,513.41	1,276.24	2,513.41	1,276.24	4,718.94			
1-530-430	Dues and Fees	191.00	52.00	27.23	139.00	0.00	52.00	0.00	52.00	104.00			
	Total Public Works	346,678.00	131,417.30	37.91	215,260.70	141,085.92	(9,668.62)	141,085.92	(9,668.62)	820,607.26			

Parks

1-535-100	Salaries - Regular	202,809.00	112,597.76	55.52	90,211.24	91,064.50	21,533.26	91,064.50	21,533.26	164,683.17			
1-535-110	Overtime	5,677.00	3,010.59	53.03	2,666.41	3,376.01	(365.42)	3,376.01	(365.42)	10,729.61			
1-535-115	FICA	15,949.00	8,540.91	53.55	7,408.09	6,857.32	1,683.59	6,857.32	1,683.59	12,764.16			
1-535-120	Group Insurance	75,797.00	31,981.20	42.19	43,815.80	20,576.19	11,405.01	20,576.19	11,405.01	32,857.24			
1-535-125	Retirement	13,193.00	7,695.66	58.33	5,497.34	9,358.86	(1,663.20)	9,358.86	(1,663.20)	16,043.76			
1-535-126	Deferred Comp. Matching	2,340.00	1,260.00	53.85	1,080.00	1,350.00	(90.00)	1,350.00	(90.00)	2,340.00			
1-535-128	Other Employee Benefits	805.00	0.00	0.00	805.00	0.00	0.00	0.00	0.00	302.18			
1-535-130	Worker's Compensation Ins	6,514.00	3,842.86	58.99	2,671.14	2,331.70	1,511.16	2,331.70	1,511.16	3,997.20			
1-535-134	Professional Services	346.00	168.50	48.70	177.50	38.00	130.50	38.00	130.50	408.00			
1-535-200	Communications	1,089.00	540.83	49.66	548.17	623.06	(82.23)	623.06	(82.23)	1,001.05			
1-535-221	Natural Gas	557.00	253.17	45.45	303.83	271.32	(18.15)	271.32	(18.15)	467.96			
1-535-222	Electricity	900.00	339.07	37.67	560.93	0.00	339.07	0.00	339.07	541.20			
1-535-224	Gasoline	6,090.00	1,891.08	31.05	4,198.92	2,329.10	(438.02)	2,329.10	(438.02)	4,966.29			
1-535-230	Training and Education	300.00	0.00	0.00	300.00	0.00	0.00	0.00	0.00	0.00			
1-535-300	Landscape Maintenance	14,831.00	4,023.16	27.13	10,807.84	10,961.44	(6,938.28)	10,961.44	(6,938.28)	14,992.01			
1-535-310	Tree Maintenance	3,520.00	5,425.00	154.12	(1,905.00)	770.00	4,655.00	770.00	4,655.00	1,445.00			
1-535-311	Tree Installation	2,500.00	0.00	0.00	2,500.00	275.00	(275.00)	275.00	(275.00)	479.07			

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				YTD		Budget		YTD	Act YTD	Act YTD		
1-535-312	Tree Removal	24,741.00	8,150.00	32.94	16,591.00	10,246.00	(2,096.00)	44,286.00				
1-535-315	Irrigation	1,000.00	620.88	62.09	379.12	600.63	20.25	828.68				
1-535-340	Repairs and Maint - Vehicles	5,786.00	33.81	0.58	5,752.19	411.95	(378.14)	4,863.43				
1-535-341	Repairs and Maint - Equip	5,000.00	4,256.28	85.13	743.72	2,646.63	1,609.65	6,394.24				
1-535-345	Repairs and Maint - Bldg	2,500.00	1,935.00	77.40	565.00	1,324.00	611.00	3,490.08				
1-535-370	Uniforms	5,400.00	3,000.16	55.56	2,399.84	1,828.71	1,171.45	5,471.28				
1-535-380	Lake & Willis Park Signs	0.00	0.00	0.00	0.00	1,219.50	(1,219.50)	1,219.50				
1-535-390	General supplies and materials	2,800.00	1,044.29	37.30	1,755.71	2,708.06	(1,663.77)	4,263.79				
	Total Parks	400,444.00	200,610.21	50.10	199,833.79	171,167.98	29,442.23	338,834.90				
Capital Outlay												
1-580-101	Principal Payments	0.00	0.00	0.00	0.00	0.00	0.00	164,610.47				
1-580-102	Interest Payments	0.00	2,179.52	0.00	(2,179.52)	5,013.67	(2,834.15)	7,590.49				
1-580-365	Equipment	0.00	25,620.00	0.00	(25,620.00)	0.00	25,620.00	0.00				
1-580-630	Vehicles	0.00	21,700.00	0.00	(21,700.00)	132,739.00	(111,039.00)	0.00				
	Total Capital Outlay	0.00	49,499.52	0.00	(49,499.52)	137,752.67	(88,253.15)	172,200.96				
	Total Expenditures	3,464,623.00	2,353,373.50	67.93	1,111,249.50	2,550,291.43	(196,917.93)	4,166,331.71				
	Grand Total	(\$ 1,563.00)	(\$ 1,348,241.48)	86,259.85	1,346,678.48	(1,523,748.17)	175,506.69	(1,564.12)				