

Memo

To: **Board of Mayor and Commissioners**
 From: **Paul Hanebuth**
 Cc: **Patrick Bryant**
 Date: **4/2/2020**
 Re: **December 2019/January 2020 Financial Position Comments**

Revenues and Expenses: Attached are consolidated statements of activities for 2019 and 2020. 2019 figures are nearly final, except for auditor adjustments; 2019 expense figures are used below to calculate the percentage of expenditures held in reserves. Please note that all revenue and expense figures for the current fiscal year are subject to change until official statements are released as part of the audit process after the end of the year; they are presented here to aid budget monitoring and other management tasks that are the responsibility of the Board.

Cash Flows: During January, \$400,000 was transferred from the Georgia Fund 1 account that serves as a proxy for the City's operating reserves to the General Fund to cover operational expenses. Approximately \$630,000 will be transferred from the Sanitation Fund to the General Fund during February to reimburse 2019 expenditures, leaving a relatively small balance roughly equivalent to three months of expenses. The \$1,077,400 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)	\$
% of 2019 actual expenditures	47.3%
% of 2020 budgeted expenditures	46.5%
Restricted funds	
SPLOST	\$ 783,387
TAD	\$ 79,114
Police Seizure	\$ 13,588
HOST/LMIG (Georgia Fund 1)	\$ 1,077,397
Dottie Holmes CD	\$ 12,354
Unassigned and Assigned funds	
General Fund	\$ 374,894
Stormwater	\$ 1,413,199
Dottie Holmes checking	\$ 132
Lake Avondale	\$ 15,951
Technology	\$ 26,346
Sanitation	\$ 820,194

	Jan Activity	2020 Activity	Annual Budget	Pct of Annual Budget
Ad Valorem Taxes	\$ 43,759	\$ 43,759	\$ 2,501,200	1.7%
Franchise/Other taxes	\$ 41,187	\$ 41,187	\$ 760,500	5.4%
Licenses & Permits	\$ 3,662	\$ 3,662	\$ 118,300	3.1%
Court Revenues	\$ 37,619	\$ 37,619	\$ 554,600	6.8%
Donations/Charges for Services/Other	\$ 7,451	\$ 7,451	\$ 56,000	7.9%
Sanitation Fees	\$ 6,870	\$ 6,870	\$ 860,000	0.8%
TOTAL REVENUES	\$ 140,548	\$ 140,548	\$ 4,850,600	2.9%
BOMC+Admin	\$ 55,309	\$ 55,309	\$ 977,730	5.7%
Non-departmental	\$ 24,692	\$ 24,692	\$ 420,400	5.9%
Public Safety	\$ 97,044	\$ 97,044	\$ 1,510,350	6.4%
Public Works/Parks	\$ 54,320	\$ 54,320	\$ 797,200	6.8%
Sanitation	\$ 42,226	\$ 42,226	\$ 828,700	5.1%
Special Events and Appropriations	\$ 75	\$ 75	\$ 79,700	0.1%
OPERATING EXPENSE by DEPARTMENT	\$ 273,666	\$ 273,666	\$ 4,614,080	5.9%
Building Plan Review/Inspections	-	-	\$ 61,100	0.0%
Building R&M	\$ 3,044	\$ 3,044	\$ 18,100	16.8%
Sanitation Depreciation	-	-	\$ 28,800	0.0%
Communications/Printing	\$ 2,044	\$ 2,044	\$ 54,800	3.7%
Computer/Software	\$ 2,965	\$ 2,965	\$ 41,600	7.1%
Event/Program/Board Appropriations	\$ 180	\$ 180	\$ 84,700	0.2%
FICA	\$ 16,563	\$ 16,563	\$ 189,900	8.7%
General Supplies/materials	\$ 1,285	\$ 1,285	\$ 36,500	3.5%
Group Insurance	\$ 36,403	\$ 36,403	\$ 543,200	6.7%
Landfill/recycling expenses	-	-	\$ 135,000	0.0%
Landscape/Tree Maintenance	\$ 1,065	\$ 1,065	\$ 54,580	2.0%
Legal Services	-	-	\$ 26,200	0.0%
Liability Insurance	\$ 7,190	\$ 7,190	\$ 105,500	6.8%
Other contract services	\$ 17,703	\$ 17,703	\$ 251,400	7.0%
Other Employee Benefits	\$ 5,514	\$ 5,514	\$ 87,600	6.3%
Overtime Wages	\$ 8,579	\$ 8,579	\$ 59,700	14.4%
Rental/lease expense	\$ 325	\$ 325	\$ 3,100	10.5%
Retirement	\$ 9,968	\$ 9,968	\$ 116,350	8.6%
Roadways/Walkways	-	-	\$ 4,000	0.0%
Salaries and Wages	\$ 136,957	\$ 136,957	\$ 2,398,600	5.7%
Training expenses	\$ 3,825	\$ 3,825	\$ 36,750	10.4%
Uniform expenses	\$ 4,022	\$ 4,022	\$ 23,100	17.4%
Utilities and Fuel	\$ 7,762	\$ 7,762	\$ 145,600	5.3%
Vehicle/Equipment R&M	\$ 8,272	\$ 8,272	\$ 107,900	7.7%
OPERATING EXPENSE by CATEGORY	\$273,666	\$273,666	\$4,614,080	5.9%
<i>Capital Investment</i>	\$ 200	\$ 200	\$ 6,089,742	

	Dec Activity	2019 Activity	Annual Budget	Pct of Annual Budget
Ad Valorem Taxes	\$ 42,007	\$ 2,398,416	\$ 2,307,900	103.9%
Franchise/Other taxes	\$ 55,535	\$ 757,373	\$ 744,800	101.7%
Licenses & Permits	\$ 15,773	\$ 759,084	\$ 763,700	99.4%
Court Revenues	\$ 47,506	\$ 627,027	\$ 661,200	94.8%
Donations/Charges for Services/Other	\$ 5,220	\$ 79,601	\$ 92,600	86.0%
Sanitation Fees	\$ 4,765	\$ 827,462	\$ 844,800	97.9%
TOTAL REVENUES	\$ 170,806	\$ 5,448,963	\$ 5,415,000	100.6%
BOMC+Admin	\$ 78,516	\$ 840,817	\$ 849,900	98.9%
Non-departmental	\$ 58,407	\$ 797,474	\$ 816,400	97.7%
Public Safety	\$ 139,203	\$ 1,336,720	\$ 1,399,000	95.5%
Public Works/Parks	\$ 72,140	\$ 670,055	\$ 697,400	96.1%
Sanitation	\$ 96,625	\$ 780,959	\$ 839,700	93.0%
Special Events and Appropriations	\$ 35,865	\$ 80,663	\$ 80,400	100.3%
OPERATING EXPENSE by DEPARTMENT	\$ 480,756	\$ 4,506,688	\$ 4,682,800	96.2%
Building Plan Review/Inspections	\$ 2,612	\$ 444,107	\$ 460,000	96.5%
Building R&M	\$ 1,793	\$ 19,828	\$ 19,900	99.6%
Communications/Printing	\$ 3,212	\$ 51,233	\$ 54,800	93.5%
Computer/Software	\$ 9,973	\$ 32,450	\$ 43,700	74.3%
Event/Program/Board Appropriations	\$ 36,026	\$ 84,165	\$ 83,400	100.9%
FICA	\$ 11,912	\$ 146,952	\$ 159,800	92.0%
General Supplies/materials	\$ 2,354	\$ 43,349	\$ 49,400	87.8%
Group Insurance	\$ 40,543	\$ 552,847	\$ 611,100	90.5%
Landfill/recycling expenses	\$ 25,569	\$ 130,569	\$ 132,200	98.8%
Landscape/Tree Maintenance	\$ 7,000	\$ 49,655	\$ 51,300	96.8%
Legal Services	\$ 4,100	\$ 100,450	\$ 100,800	99.7%
Liability Insurance	\$ (7,190)	\$ 73,422	\$ 85,900	85.5%
Other contract services	\$ 60,864	\$ 230,896	\$ 227,500	101.5%
Other Employee Benefits	\$ 1,790	\$ 75,604	\$ 89,100	84.9%
Overtime Wages	\$ 14,716	\$ 81,261	\$ 79,300	102.5%
Rental/lease expense	-	\$ 2,791	\$ 3,500	79.7%
Retirement	\$ 8,037	\$ 96,728	\$ 97,200	99.5%
Roadways/Walkways	-	\$ 3,592	\$ 4,000	89.8%
Salaries and Wages	\$ 229,094	\$ 1,989,009	\$ 1,989,700	100.0%
Sanitation Depreciation	-	-	28,800	0.0%
Training expenses	\$ 913	\$ 21,144	\$ 30,700	68.9%
Uniform expenses	\$ 2,198	\$ 22,843	\$ 22,400	102.0%
Utilities and Fuel	\$ 7,961	\$ 140,824	\$ 145,200	97.0%
Vehicle/Equipment R&M	\$ 17,279	\$ 112,969	\$ 113,100	99.9%
OPERATING EXPENSE by CATEGORY	\$ 480,756	\$ 4,506,688	\$ 4,682,800	96.2%
<i>Capital Investment</i>	<i>\$ 6,475</i>	<i>\$ 381,817</i>	<i>\$ 606,450</i>	<i>63.0%</i>