

**CITY OF EAST POINT
SUMMARY OF REVENUES & EXPENDITURES
FOR THE PERIOD ENDING
DEC 31ST 2017**

	Dec-17 Y-T-D ACTUAL	FY 2018 BUDGET Adopted	FY 2018 VARIANCE	% of Budget
FUND 100 General Fund				
Revenue				
Taxation	\$ 11,321,229	\$ 26,103,235	\$ (14,782,006)	43%
Licenses and Permits	\$ 860,917	\$ 2,536,600	\$ (1,675,683)	34%
General Government	\$ 296,386	\$ 667,800	\$ (371,414)	44%
Fines & Forfeitures	\$ 284,664	\$ 1,001,750	\$ (717,086)	28%
Miscellaneous Revenue	\$ 406,998	\$ 849,500	\$ (442,502)	48%
Other Financing Sources	\$ 4,189,505	\$ 8,614,644	\$ (4,425,139)	49%
Total Revenue GF	\$ 17,359,698	\$ 39,773,529	\$ (22,413,831)	44%
Expenditures				
Personal Service and Emp Benefit	\$ 12,151,171	\$ 28,837,221	\$ (16,686,050)	42%
Purchased Service	\$ 2,127,171	\$ 5,444,823	\$ (3,317,652)	39%
Supplies	\$ 360,760	\$ 1,005,446	\$ (644,686)	36%
Capital Outlays	\$ 10,000	\$ 35,000	\$ (25,000)	29%
Indirect Cost	\$ 331,782	\$ 663,572	\$ (331,790)	50%
Other Cost	\$ 33,458	\$ 550,700	\$ (517,242)	6%
Debt Service	\$ 32,291	\$ 454,899	\$ (422,608)	7%
Other Financing Uses	\$ -	\$ 2,729,432	\$ (2,729,432)	0%
Total of Expenditures	\$ 15,046,634	\$ 39,721,093	\$ (24,674,459)	38%
Excess of Revenue (Expenditures)	\$ 2,313,064	\$ 52,436	\$ 2,260,628	

	Dec-17 Y-T-D ACTUAL	FY 2018 BUDGET Adopted	FY 2018 VARIANCE	% of Budget
FUND 505 Water & Sewer Fund				
REVENUE				
Water & Sewer System	\$ 6,535,451	\$ 13,228,550	\$ (6,693,099)	49%
Sewer linked to Water	\$ 4,079,070	\$ 8,189,700	\$ (4,110,630)	50%
General Government	\$ 691,102	\$ 1,734,900	\$ (1,043,798)	40%
Total Revenue W & S Fund	\$ 11,305,623	\$ 23,153,150	\$ (11,847,527)	49%

FUND 505 Water & Sewer Fund				
EXPENSES				
Personal Serv and Emp Benefit	\$ 1,457,043	\$ 3,590,152	\$ (2,133,109)	41%
Purchases Service	\$ 1,288,018	\$ 5,792,392	\$ (4,504,374)	22%
Supplies	\$ 238,002	\$ 527,861	\$ (289,859)	45%
Capital Outlays	\$ 818,468	\$ 3,534,000	\$ (2,715,532)	23%
Indirect Cost Allocation	\$ 1,181,412	\$ 2,362,791	\$ (1,181,379)	50%
Other Cost	\$ 31,649	\$ 11,500	\$ 20,149	275%
Debt Service	\$ 1,187,507	\$ 5,387,349	\$ (4,199,842)	22%
** Water & Sewer Fund	\$ 6,202,100	\$ 21,206,045	\$ (15,003,945)	29%
Excess of Rev (Expenses)	\$ 5,103,523	\$ 1,947,105	\$ 3,156,418	

	Dec-17 Y-T-D ACTUAL	FY 2018 BUDGET Adopted	FY 2018 VARIANCE	% of Budget
REVENUE				
FUND 510 Electric				
REVENUE				
Electric System	\$ 20,860,661	\$ 39,684,550	\$ (18,823,889)	53%
General Government	\$ 3,916,641	\$ 7,573,262	\$ (3,656,621)	52%
Miscellaneous Revenue		\$ -	\$ -	0%
Total Revenue Electric	\$ 24,777,301	\$ 47,257,812	\$ (22,480,511)	52%

**FUND 510 Electric
EXPENSES**

Personal Serv and Emp Benefit	\$ 1,049,485	\$ 2,374,062	\$ (1,324,577)	44%
Purchases Service	\$ 421,691	\$ 1,114,839	\$ (693,148)	38%
Supplies	\$ 199,853	\$ 365,300	\$ (165,447)	55%
Capital Outlays	\$ 309,775	\$ 1,610,866	\$ (1,301,091)	19%
Indirect Cost Allocation	\$ 1,642,480	\$ 2,815,679	\$ (1,173,199)	58%
Other Cost	\$ 253,805	\$ 489,024	\$ (235,219)	52%
Debt Service	\$ 36,341	\$ 348,285	\$ 311,944	10%
Wholesale Power Purchase	\$ 15,640,896	\$ 34,036,899	\$ 18,396,003	46%
** Electric	\$ 19,554,325	\$ 43,154,954	\$ (23,600,629)	45%
Excess of Rev (Expenses)	\$ 5,222,976	\$ 4,102,858	\$ 1,120,118	

	Dec-17 Y-T-D ACTUAL	FY 2018 BUDGET Adopted	FY 2018 VARIANCE	% of Budget
FUND 520 Storm Water Utility Fund				
Revenue				
Storm Water Control	\$ 776,881	\$ 2,164,115	\$ (1,387,234)	35.9%
Miscellaneous	\$ -	\$ -	\$ -	-
Total Revenue Storm Water	\$ 776,881	\$ 2,164,115	\$ (1,387,234)	35.9%

**FUND 520 Storm Water Utility Fund
Expenses**

Personal Serv and Emp Benefit	\$ 162,176	\$ 567,798	\$ (405,622)	29%
Purchases Service	\$ 251,524	\$ 507,075	\$ (255,551)	49.6%
Supplies	\$ 775	\$ 10,000	\$ (9,225)	8%
Capital Outlays	\$ 16,434	\$ 653,562	\$ (637,128)	3%
Indirect Cost Allocation	\$ 58,782	\$ 117,556	\$ (58,774)	50%
Other Cost	\$ 11,712	\$ -	\$ 11,712	0%
Debt Service	\$ 235,854	\$ 235,854	\$ -	100%
Total Expenses	\$ 737,257	\$ 2,091,844	\$ (1,354,587)	35%
Excess of Rev (Expenses)	\$ 39,625	\$ 72,271	\$ (32,647)	

	Dec-17 Y-T-D ACTUAL	FY 2018 BUDGET Adopted	FY 2018 VARIANCE	% of Budget
FUND 540 Solid Waste Fund				
Revenue				
Sewer Linked to Water	\$ 24,263	\$ 65,000	\$ (40,737)	37%
General Government	\$ 210,205	\$ 2,126,000	\$ (1,915,795)	10%
Garbage Sanitation	\$ 1,907,823	\$ 3,013,000	\$ (1,105,177)	63%
Total Revenue Solid Waste	\$ 2,142,291	\$ 5,204,000	\$ (3,061,709)	41%

	Dec-17 Y-T-D ACTUAL	FY 2018 BUDGET Adopted	FY 2018 VARIANCE	% of Budget
FUND 540 Solid Waste Fund				
EXPENSES				
Personal Serv and Emp Benefit	\$ 702,065	\$ 1,606,673	\$ (904,608)	44%
Purchases Service	\$ 808,910	\$ 1,515,466	\$ (706,556)	53%
Supplies	\$ 50,551	\$ 58,100	\$ (7,549)	87%
Capital Outlays	\$ 3,282	\$ 173,850	\$ (170,568)	2%
Indirect Cost Allocation	\$ 732,498	\$ 1,464,982	\$ (732,484)	50%
Other Cost	\$ 18,150	\$ -	\$ 18,150	0%
Debt Service	\$ -	\$ 382,879	\$ (382,879)	0%
Total Expenses	\$ 2,315,456	\$ 5,201,950	\$ (2,886,494)	45%
Excess of Rev (Expenses)	\$ (173,165)	\$ 2,050	\$ (175,215)	

	Dec-17 Y-T-D ACTUAL	FY 2018 BUDGET Adopted	FY 2018 VARIANCE	% of Budget
FUND 365 PUBLIC WORKS/TSPLOST				
Revenue				
Intergovernmental Revenue	\$ 2,899,601	\$ 4,589,740	\$ (1,690,139)	63%
Total Revenue Solid Waste	\$ 2,899,601	\$ 4,589,740	\$ (1,690,139)	63%

	Dec-17 Y-T-D ACTUAL	FY 2018 BUDGET Adopted	FY 2018 VARIANCE	% of Budget
FUND 365 PUBLIC WORKS/TSPLOST				
EXPENSES				
Personal Serv and Emp Benefit	\$ -	\$ -	\$ -	0%
Purchases Service	\$ -	\$ -	\$ -	0%
Supplies	\$ -	\$ -	\$ -	0%
Capital Outlays	\$ 567,272	\$ 3,729,006	\$ (3,161,734)	15%
Indirect Cost Allocation	\$ -	\$ -	\$ -	0%
Other Financing Uses	\$ -	\$ -	\$ -	0%
Total Expenses	\$ 567,272	\$ 3,729,006	\$ (3,161,734)	15%
Excess of Rev (Expenditures)	\$ 2,332,329	\$ 860,734	\$ 1,471,595	

	Dec-17 Y-T-D ACTUAL	FY 2018 BUDGET Adopted	FY 2018 VARIANCE	% of Budget
FUND 375; 50 WORST PROPERTIES				
Revenue				
General Government	\$ -	\$ 500,000	\$ (500,000)	0%
Total Revenue Solid Waste	\$ -	\$ 500,000	\$ (500,000)	0%

	Dec-17 Y-T-D ACTUAL	FY 2018 BUDGET Adopted	FY 2018 VARIANCE	% of Budget
FUND 375; 50 WORST PROPERTIES				
EXPENSES				
Personal Serv and Emp Benefit	\$ 64,386	\$ 135,886	\$ (71,500)	47%
Purchases Service	\$ 111,070	\$ 284,614	\$ (173,544)	39%
Supplies	\$ 16,187	\$ 79,500	\$ (63,313)	20%
Capital Outlays	\$ -	\$ -	\$ -	0%
Indirect Cost Allocation	\$ -	\$ -	\$ -	0%
Other Financing Uses	\$ -	\$ -	\$ -	0%
Total Expenses	\$ 191,643	\$ 500,000	\$ (308,357)	38%
Excess of Rev (Expenditures)	\$ (191,643)	\$ -	\$ (191,643)	

CITY OF EAST POINT
STATEMENT OF REVENUES & EXPENDITURES ALL FUNDS
FOR THE PERIOD ENDING
DECEMBER 31ST 2017

ACCOUNT DESCRIPTION	Dec-17 Current Month	Dec-16 Prior Year /Mth	FY 2018 Current Yr Actual	FY 2018 Current Budget	Variance Current Yr - Current Budget	FY 2017 Prior Actual	FY 2017 Prior Budget
<i>General Fund</i>	\$ 4,619,515	\$ 8,623,946	\$ 17,359,698	\$ 39,773,529	\$ 22,413,831	\$ 22,652,385	\$ 36,954,030
Condemned Fund	\$ -	\$ 21,705	\$ 20,963	\$ 292,008	\$ 271,045	\$ 54,585	\$ 95,000
E-911 Fund	\$ 12,722	\$ 14,528	\$ 182,642	\$ 1,479,346	\$ 1,296,704	\$ 148,602	\$ 1,248,746
Restricted Grants Fund	\$ 366,153	\$ -	\$ 1,069,953	\$ 11,599,761	\$ 10,529,808	\$ 401,310	\$ 11,338,459
Grants Fund	\$ 39,129	\$ -	\$ 40,238	\$ 119,810	\$ 79,572	\$ 72,478	\$ 63,411
Spec.Rev Bond-TAD2015	\$ 581,756	\$ 2,443,530	\$ 611,098	\$ 3,501,264	\$ 2,890,166	\$ 2,937,476	\$ 3,366,600
Hotel/Motel Fund	\$ 319,152	\$ 298,049	\$ 2,288,143	\$ 4,200,000	\$ 1,911,857	\$ 2,174,327	\$ 3,865,524
TAD Corridors Fund	\$ 32,790	\$ 40,990	\$ 40,981	\$ 340,000	\$ 299,019	\$ 80,636	\$ 340,000
Government Center	\$ 62,514	\$ 54,161	\$ 428,628	\$ 1,050,000	\$ 621,372	\$ 342,077	\$ 724,786
Cap Project Fund (GG)	\$ -	\$ -	\$ -	\$ 10,860,421	\$ 10,860,421	\$ -	\$ 12,836,206
TSPLOST	\$ 476,076	\$ -	\$ 2,899,601	\$ 4,589,740	\$ 1,690,139	\$ -	\$ -
50 Worst Properties	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -
<i>Water & Sewer Fund</i>	\$ 2,447,166	\$ 1,770,651	\$ 11,305,623	\$ 23,153,150	\$ 11,847,527	\$ 11,690,497	\$ 23,411,972
<i>Electric</i>	\$ 3,896,000	\$ 3,675,576	\$ 24,777,301	\$ 47,257,812	\$ 22,480,511	\$ 25,873,032	\$ 47,719,906
Storm Water Utility Fund	\$ 715,388	\$ 1,366,024	\$ 776,881	\$ 2,164,115	\$ 1,387,234	\$ 1,950,472	\$ 2,121,267
Solid Waste Fund	\$ 344,332	\$ 345,382	\$ 2,142,291	\$ 5,204,000	\$ 3,061,709	\$ 2,131,920	\$ 4,316,212
REVENUE	\$ 13,912,693	\$ 18,654,542	\$ 63,944,041	\$ 156,084,956	\$ 92,140,915	\$ 70,509,797	\$ 148,402,119
<i>General Fund</i>	\$ 3,175,011	\$ 2,496,565	\$ 15,046,634	\$ 39,721,093	\$ 24,674,459	\$ 15,211,707	\$ 36,424,036
Condemned Fund	\$ 2,112	\$ -	\$ 59,322	\$ 292,008	\$ 232,686	\$ 48,527	\$ 254,861
E-911 Fund	\$ 114,874	\$ 95,345	\$ 559,424	\$ 1,486,610	\$ 927,186	\$ 643,826	\$ 1,238,185
Restricted Grants Fund	\$ 18,752	\$ 14,322	\$ 385,575	\$ 11,599,761	\$ 11,214,186	\$ 62,996	\$ 11,425,604
Grants Fund	\$ -	\$ -	\$ 32,836	\$ 119,810	\$ 86,974	\$ 9,094	\$ 63,411
Spec.Rev Bond-TAD2015	\$ -	\$ -	\$ 1,360,563	\$ 1,651,125	\$ 290,562	\$ -	\$ 3,366,600
Hotel/Motel Fund	\$ 187,542	\$ 237,450	\$ 1,762,724	\$ 3,912,500	\$ 2,149,776	\$ 1,321,406	\$ 3,386,954
TAD Corridors Fund	\$ -	\$ -	\$ 33,750	\$ 61,500	\$ 27,750	\$ -	\$ 104,500
Government Center	\$ -	\$ -	\$ -	\$ 1,050,000	\$ 1,050,000	\$ -	\$ -
Cap Project Fund (GG)	\$ 594,805	\$ 138,925	\$ 2,253,126	\$ 12,168,433	\$ 9,915,307	\$ 867,393	\$ 12,836,206
TSPLOST	\$ 7,921	\$ -	\$ 567,272	\$ 3,729,006	\$ 3,161,734	\$ -	\$ -
50 Worst Properties	\$ 25,034	\$ -	\$ 191,643	\$ 500,000	\$ 308,357	\$ -	\$ -
<i>Water & Sewer Fund</i>	\$ 658,384	\$ 1,727,580	\$ 6,202,100	\$ 21,206,045	\$ 15,003,945	\$ 7,795,095	\$ 24,372,740
<i>Electric</i>	\$ 3,290,026	\$ 3,857,189	\$ 19,554,325	\$ 43,154,954	\$ 23,600,629	\$ 22,744,973	\$ 47,582,430
Storm Water Utility Fund	\$ 76,824	\$ 250,507	\$ 737,257	\$ 2,091,844	\$ 1,354,587	\$ 935,520	\$ 2,082,761
Solid Waste Fund	\$ 391,968	\$ 312,218	\$ 2,315,456	\$ 5,201,950	\$ 2,886,494	\$ 2,027,482	\$ 4,283,303
EXPENDITURE	\$ 8,466,429	\$ 9,130,101	\$ 51,062,007	\$ 147,946,639	\$ 96,884,632	\$ 51,668,019	\$ 147,421,591
Excess Revenues (Expenditures)	\$ 5,446,264	\$ 9,524,441	\$ 12,882,034	\$ 8,138,317	\$ (4,743,717)	\$ 18,841,778	\$ 980,528

**CITY OF EAST POINT
BUDGET TO ACTUAL
GENERAL FUND EXPENDITURES**

ACCOUNT DESCRIPTION	DEC 17 Current Month Act	DEC 16 Prior Month Act	FY 2018 Current Year Actual	FY 2018 Current Budget	Variance Current Year	FY 2017 Prior Year Actual	FY 2017 Prior Budget
Expenditures							
100 General Fund							
City Council & Committees	\$ 4,779	\$ 4,082	\$ 28,543	\$ 37,550	\$ 9,007	\$ 22,394	\$ 41,655
Ward --A--	\$ 2,671	\$ 2,707	\$ 13,900	\$ 35,444	\$ 21,544	\$ 15,077	\$ 32,640
Ward --A--At-Large	\$ 1,510	\$ 5,436	\$ 10,115	\$ 27,017	\$ 16,902	\$ 15,829	\$ 29,974
Ward --B--	\$ 3,598	\$ 1,325	\$ 12,590	\$ 35,102	\$ 22,512	\$ 12,418	\$ 31,015
Ward --B--At-Large	\$ 1,482	\$ 1,061	\$ 8,201	\$ 31,490	\$ 23,289	\$ 10,548	\$ 28,525
Ward --C--	\$ 2,680	\$ 1,981	\$ 13,095	\$ 30,533	\$ 17,438	\$ 10,554	\$ 31,197
Ward--C--At-Large	\$ 1,482	\$ 1,706	\$ 6,769	\$ 31,464	\$ 24,695	\$ 8,315	\$ 28,387
Ward --D--	\$ 1,909	\$ 2,353	\$ 10,815	\$ 30,347	\$ 19,532	\$ 10,569	\$ 31,015
Ward--D--At-Large	\$ 2,468	\$ 2,358	\$ 10,868	\$ 30,482	\$ 19,614	\$ 11,212	\$ 31,110
City Clerk	\$ 37,026	\$ 20,503	\$ 165,817	\$ 502,379	\$ 336,562	\$ 142,201	\$ 358,148
Mayor	\$ 10,052	\$ 7,100	\$ 40,390	\$ 144,541	\$ 104,151	\$ 48,089	\$ 126,287
City Manager	\$ 80,081	\$ 49,805	\$ 359,644	\$ 842,801	\$ 483,157	\$ 309,603	\$ 753,964
Communications	\$ 19,641	\$ 6,204	\$ 70,750	\$ 243,300	\$ 172,550	\$ 26,601	\$ 171,956
Legal	\$ 174,421	\$ 133,804	\$ 713,818	\$ 1,424,820	\$ 711,002	\$ 704,145	\$ 1,515,209
StormWater Restricted	\$ -	\$ -	\$ -	\$ 480,000	\$ 480,000	\$ -	\$ 480,000
Planning & Zoning	\$ 300	\$ 450	\$ 1,950	\$ 7,800	\$ 5,850	\$ 2,150	\$ 7,800
Finance Office	\$ 38,225	\$ 24,196	\$ 182,062	\$ 403,522	\$ 221,460	\$ 176,600	\$ 405,119
Accounting	\$ 86,797	\$ 46,777	\$ 344,978	\$ 802,382	\$ 457,404	\$ 304,429	\$ 742,233
Property Tax Division	\$ 23,077	\$ 11,258	\$ 82,005	\$ 233,358	\$ 151,353	\$ 32,343	\$ 223,660
Purchasing	\$ 58,624	\$ 27,386	\$ 231,854	\$ 546,103	\$ 314,249	\$ 209,819	\$ 503,368
Information Resources	\$ -	\$ 10,139	\$ -	\$ -	\$ -	\$ 65,198	\$ -
Human Resources	\$ 45,641	\$ 38,432	\$ 195,404	\$ 622,597	\$ 427,193	\$ 269,153	\$ 577,846
Buildings & Grounds	\$ 114,015	\$ 82,584	\$ 636,635	\$ 1,359,166	\$ 722,531	\$ 479,316	\$ 1,182,393
Admin. Alloc.	\$ -	\$ 3,100	\$ -	\$ 1,595,346	\$ 1,595,346	\$ 18,600	\$ 904,793
Non Departmental	\$ 58,428	\$ 278,813	\$ 1,210,747	\$ 3,971,476	\$ 2,760,729	\$ 1,623,814	\$ 3,009,744
Municipal Court	\$ 77,554	\$ 58,708	\$ 345,213	\$ 802,970	\$ 457,757	\$ 354,352	\$ 774,622
Police Administration	\$ 1,031,004	\$ 749,214	\$ 4,661,888	\$ 11,382,742	\$ 6,720,854	\$ 4,734,102	\$ 11,069,437
Jail Division	\$ 125,852	\$ 86,730	\$ 542,676	\$ 1,364,370	\$ 821,694	\$ 512,262	\$ 1,271,971
Police Code Enforcement	\$ 27,619	\$ 20,865	\$ 128,553	\$ 424,090	\$ 295,537	\$ 138,705	\$ 341,322
Fire Administration	\$ 667,732	\$ 434,823	\$ 3,076,222	\$ 7,374,976	\$ 4,298,754	\$ 2,719,681	\$ 6,793,487
PW Administration	\$ 22,684	\$ 18,276	\$ 98,261	\$ 210,385	\$ 112,124	\$ 119,218	\$ 197,078
Roads & Drainages	\$ 143,272	\$ 85,367	\$ 375,735	\$ 971,202	\$ 595,467	\$ 485,678	\$ 1,284,158
Transportation	\$ 25,646	\$ 20,053	\$ 119,490	\$ 534,818	\$ 415,328	\$ 86,633	\$ 449,139
Customer Services	\$ 6,233	\$ 34,807	\$ 17,258	\$ -	\$ (17,258)	\$ 213,495	\$ -
Parks & Recreation	\$ 27,764	\$ 22,658	\$ 117,004	\$ 232,047	\$ 115,043	\$ 143,319	\$ 185,092
Programs	\$ 36,509	\$ 34,247	\$ 210,241	\$ 528,589	\$ 318,348	\$ 194,340	\$ 508,501
Parks/Facilities	\$ 53,713	\$ 73,141	\$ 262,801	\$ 614,075	\$ 351,274	\$ 243,231	\$ 553,232
Inspections/Permit/P&Z	\$ 114,664	\$ 6,305	\$ 516,199	\$ 1,254,254	\$ 738,055	\$ 436,265	\$ 1,161,271
Economic Development	\$ 45,860	\$ 87,812	\$ 224,144	\$ 557,555	\$ 333,411	\$ 301,450	\$ 586,688
General Fund	\$3,175,011	\$2,496,565	\$15,046,634	\$39,721,093	\$24,674,459	\$15,211,707	\$36,424,036