CITY OF FAIRBURN

56 Malone Street

Fairburn, Georgia 30213

June 7, 2018

Honorable Elizabeth Carr-Hurst, Mayor

And members of the City Council

City of Fairburn

Fairburn, Georgia

Ladies and Gentlemen:

The Mid-Year Review financials of the City of Fairburn, Georgia (the "City") for the month ended April 30, 2018, is hereby submitted. The Mid-Year financials includes the following reports: Citywide Cash Flow Statement, Cash Flow Trend Analysis, Balance Sheet, Revenue &Expense Report-General, Revenue & Expense Report-Enterprise Funds and the 6 Month Expenditure Trend Analysis. From a Cash Flow perspective, the City of Fairburn has increased its cash balance by $6M since the beginning of the Fiscal Year 2017-18. In the General Fund, Revenues exceeded expenditures by a total of $4.4M as of April 30, 2018. In addition, the Enterprise Fund's Revenues exceeded expenditures in the amount of $2.8M as of April 30, 2018. In summary, the total revenues across all funds exceeded expenditures. As the economy continues to improve and the city seeks ways to be more efficient in our day to day operations the financials will remain positive.

Respectfully submitted,

Donna M. Gayden
City Administrator

Fairburn
Situated to Succeed

CITY OF FAIRBURN

FINANCIAL STATEMENTS FOR APRIL 2018

CITY OF FAIRBURN
56 SW Malone Street, Fairburn, GA 30213-1341 | (770)964-2244 | Fax (770)969-3484 | www.fairburn.com

Fairburn
Situated to Succeed

CITYWIDE CASH FLOW STATEMENTS AND CASH FLOW TREND ANALYSIS

CITY OF FAIRBURN
56 SW Malone Street, Fairburn, GA 30213-1341 | (770)964-2244 | Fax (770)969-3484 | www.fairburn.com

City of Fairburn
Citywide Cash Flow Statement
As of: April 30, 2018

Cash Flow from Operations:		
Net Income:	$	**5,871,083**
Subtract Increase in Current Assets		
Increase in Other Assets		(9,357,629)
Add Increase in Current Liabilities		
Increase in Accounts Payable		7,997,149
Cash Flow from Operations:	$	4,510,603
Cash Flow from Investments:		
Investment Income		-
Cash Flow from Investments:	$	-
Cash Flow from Financing:		
Increase in Bonds Payable		1,536,551
Cash Flow from Financing:	$	1,536,551
Total Change in Cash:	$	**6,047,154**
Cash Balance as of October 1, 2017:	$	**20,194,697**
Cash Accounts Balance as of April 30, 2018		
Payroll Checking		68,475
BOA - United Health Funding		5,000
Petty Cash - City Hall		800
Pett Cash - Police Dept		(1,195)
Local Government Invest. Pool		10,137
Tax Proceeds - Sale		303,634
Cash-State Conf Funds- United		22,770
Cash-Fed Conf Funds-United		61,786
Pending -Local Conf Funds		29,919
Bond Proceeds-Cash		1,007,911
GO Bonds - Checking		192,190
Sinking Fund/Cap Int 2011		12,356
Cash Funds		2,286,079
Bond Sinking Fund		1,013,679
2014 Utility Bond Proceeds		62
Bond Proceeds		1,982,621
2014 Utility Bond Sink/Fund		87,818
Cash - Ed Complex Const Ph II		743,424
Sinking Fund/ Cap Int 2011		253,444
Cemetery Fund- CASH (UNITED)		606
Pooled Cash		18,160,336
Total Cash Accounts Balance as of April 30, 2018	$	**26,241,851**

Cash Balance as of:	**October 1, 2017**	$	20,194,697
Add Total Change in Cash:	**October 1, 2017 - April 30, 2018**		6,047,154
Ending Cash Accounts Balance:	**April 30, 2018**	$	**26,241,851**

City of Fairburn
Monthly Cash Flow Trend Analysis
As oF: April 30, 2018

		10/31/2017	11/30/2017	12/31/2017	1/31/2018	2/28/2018	3/31/2018	4/30/2018
Cash Flow from Operations:								
Net Income/(Loss):		$ (425,516)	$ (777,182)	$ (1,319,097)	$ 2,099,362	$ 4,747,128	$ 5,476,264	$ 5,871,083
Change in Current Assets								
(Increase)/Decrease in Other Assets		(1,732,945)	(1,358,891)	(7,518,026)	(8,341,417)	(8,596,816)	(8,848,461)	(9,357,629)
Change in Current Liabilities								
Increase/(Decrease) in Accounts Payable		(73,546)	(632,942)	5,922,150	6,589,405	7,044,558	7,401,410	7,997,149
Cash Flow from Operations:		$ (2,232,008)	$ (2,769,015)	$ (2,914,972)	$ 347,351	$ 3,194,870	$ 4,029,213	$ 4,510,603
Cash Flow from Investments:								
Investment Income		-	-	-	-	-	-	-
Cash Flow from Investments:		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Cash Flow from Financing:								
Increase/(Decrease) In Bonds Payable		1,509,205	1,510,345	1,517,100	1,526,363	1,528,979	1,532,364	1,536,551
Cash Flow from Financing:		$ 1,509,205	$ 1,510,345	$ 1,517,100	$ 1,526,363	$ 1,528,979	$ 1,532,364	$ 1,536,551
Total Change in Cash:		$ (722,803)	$ (1,258,670)	$ (1,397,872)	$ 1,873,714	$ 4,723,849	$ 5,561,577	$ 6,047,154
Cash Balance as of October 1, 2017:		$ 20,194,697	$ 20,194,697	$ 20,194,697	$ 20,194,697	$ 20,194,697	$ 20,194,697	$ 20,194,697
Cash Accounts Balance as of:								
Payroll Checking		$ 11,133	$ 11,080	$ 11,089	$ (751)	$ (1,641)	$ 29,467	$ 68,475
BOA - United Health Funding		5,000	5,000	5,000	5,000	5,000	5,000	5,000
Petty Cash - City Hall		800	800	800	800	800	800	800
Pett Cash - Police Dept		250	250	250	250	(1,195)	(1,195)	(1,195)
Local Government Invest. Pool		10,137	10,137	10,137	10,137	10,137	10,137	10,137
Tax Proceeds - Sale		195,738	195,762	195,786	195,812	195,835	304,859	303,634
Cash-State Conf Funds- United		26,083	22,755	22,758	22,761	22,764	22,767	22,770
Cash-Fed Conf Funds-United		61,740	61,747	61,755	61,763	61,770	61,778	61,786
Pending -Local Conf Funds		29,916	29,916	29,918	29,918	29,918	29,919	29,919
Bond Proceeds-Cash		1,006,663	1,006,870	1,007,083	1,007,297	1,007,490	1,007,704	1,007,911
GO Bonds - Checking		194,665	194,215	193,990	193,315	192,865	192,640	192,190
Sinking Fund/Cap Int 2011		215,823	12,351	12,352	12,353	12,354	12,355	12,356
Cash Funds		1,464,215	1,313,198	1,501,250	1,722,832	1,915,650	2,078,561	2,286,079
Bond Sinking Fund		651,149	723,734	796,324	868,937	941,541	941,055	1,013,679
2014 Utility Bond Proceeds		62	62	62	62	62	62	62
Bond Proceeds		1,977,886	1,979,512	1,981,085	1,981,353	1,981,581	1,981,948	1,982,621
2014 Utility Bond Sink/Fund		159,949	191,098	106,840	135,845	166,863	56,791	87,818
Cash - Ed Complex Const Ph II		762,526	761,138	758,758	753,231	751,104	748,396	743,424
Sinking Fund/ Cap Int 2011		15,356	52,471	89,589	126,713	163,840	200,972	253,444
Cemetery Fund- CASH (UNITED)		521	536	550	564	578	591	606
Pooled Cash		12,682,283	12,363,395	12,011,450	14,940,216	17,461,229	18,071,667	18,160,336
Total Cash Accounts Balance as of:		$ 19,471,895	$ 18,936,027	$ 18,796,825	$ 22,068,411	$ 24,918,546	$ 25,756,275	$ 26,241,851
Cash Balance as of:	October 1, 2017	$ 20,194,697	$ 20,194,697	$ 20,194,697	$ 20,194,697	$ 20,194,697	$ 20,194,697	$ 20,194,697
Add Total Change in Cash:		(722,803)	(1,258,670)	(1,397,872)	1,873,714	4,723,849	5,561,577	6,047,154
Ending Cash Accounts Balance:		$ 19,471,895	$ 18,936,027	$ 18,796,825	$ 22,068,411	$ 24,918,546	$ 25,756,275	$ 26,241,851

Fairburn
Situated to Succeed

BALANCE SHEET

City of Fairburn
Consolidated Balance Sheet
As of: April 30, 2018

	BEGINNING BALANCE	M-T-D ACTIVITY	Y-T-D ACTIVITY	Y-T-D BALANCE
ASSETS				
Cash	$ 20,194,697	$ 485,577	$ 6,047,154	$ 26,241,851
Other Assets	62,608,157	509,169	9,357,629	71,965,787
TOTAL ASSETS	**$ 82,802,854**	**$ 994,745**	**$ 15,404,783**	**$ 98,207,638**
LIABILITIES				
Accounts Payable	$ 16,543,402	$ 595,739	$ 7,997,149	$ 24,540,551
Bonds Payable	25,851,756	4,187	1,536,551	27,388,307
Capital Lease Payable	109,705	-	-	109,705
TOTAL LIABILITIES	**$ 42,504,863**	**$ 599,926**	**$ 9,533,700**	**$ 52,038,563**
EQUITY				
Contributed Capital	$ 7,264,097	$ -	$ -	$ 7,264,097
Reserve For Encumbrance	5,410,271	(583,283)	4,103,167	9,513,437
Encumbrance	(5,410,271)	583,283	(4,103,167)	(9,513,437)
Prior Year Reserve Encumbrances	(4,413,954)	-	(354,708)	(4,768,662)
Prior Year Encumbrances	4,413,954	-	354,708	4,768,662
Fund Balance	31,499,737	-	-	31,499,737
Retained Earnings Fund Balance	1,534,157	-	-	1,534,157
TOTAL BEGINNING EQUITY	**$ 40,297,992**	**$ -**	**$ -**	**$ 40,297,992**
TOTAL REVENUES	$ -	$ 2,871,647	$ 31,870,954	$ 31,870,954
TOTAL EXPENSES	-	2,476,828	25,999,870	25,999,870
INCREASE/(DECREASE) IN FUND BAL.	$ -	$ 394,819	$ 5,871,083	$ 5,871,083
TOTAL LIABILITIES, EQUITY & FUND BAL.	**$ 82,802,854**	**$ 994,745**	**$ 15,404,783**	**$ 98,207,638**

Fairburn
Situated to Succeed

REVENUE AND EXPENSE REPORT BY FUND

CITY OF FAIRBURN

56 SW Malone Street, Fairburn, GA 30213-1341 | (770)964-2244 | Fax (770)969-3484 | www.fairburn.com

CITY OF FAIRBURN

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2018

% OF YEAR COMPLETED: 58.33

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
100-General Fund							
TOTAL REVENUES	14,854,919.00	997,683.69	1,054.81	11,012,778.70	(90.00)	3,841,175.49	74.14
TOTAL EXPENDITURES	15,854,424.00	1,045,721.97	166,667.37	7,749,999.20	260,326.96	8,010,765.21	49.47
REVENUES OVER/(UNDER) EXPENDITURES	(999,505.00)	(48,038.28)	167,722.18	3,262,779.50	(260,416.96)	(4,169,589.72)	317.17-
215-E-911							
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220-Confiscated Funds							
TOTAL REVENUES	5,300.00	10.77	0.00	77.62	0.00	5,222.38	1.46
TOTAL EXPENDITURES	650.00	0.00	0.00	3,330.60	0.00	(2,680.60)	512.40
REVENUES OVER/(UNDER) EXPENDITURES	4,650.00	10.77	0.00	(3,252.98)	0.00	7,902.98	69.96-
250-Grants Fund							
TOTAL REVENUES	1,539,444.00	0.00	0.00	289,138.43	(0.31)	1,250,305.88	18.78
TOTAL EXPENDITURES	1,979,490.00	53,535.24	0.00	268,758.81	243,998.19	1,466,733.00	25.90
REVENUES OVER/(UNDER) EXPENDITURES	(440,046.00)	(53,535.24)	0.00	20,379.62	(243,998.50)	(216,427.12)	50.82
260-Tree Bank							
TOTAL REVENUES	150,000.00	0.00	0.00	0.00	0.00	150,000.00	0.00
TOTAL EXPENDITURES	150,000.00	0.00	0.00	0.00	0.00	150,000.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
275-Hotel/Motel Tax							
TOTAL REVENUES	225,000.00	60,871.17	0.00	190,567.27	0.00	34,432.73	84.70
TOTAL EXPENDITURES	225,000.00	0.00	0.00	0.00	0.00	225,000.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	0.00	60,871.17	0.00	190,567.27	0.00	(190,567.27)	0.00
340-Community Development Fun							
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
350-Capital Equip & Improve							
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
351-2011 GO Bonds							
TOTAL REVENUES	861,862.50	7,498.05	0.00	8,136,670.63	0.00	(7,274,808.13)	944.08
TOTAL EXPENDITURES	861,863.00	225.00	0.00	7,971,215.20	0.00	(7,109,352.20)	924.88
REVENUES OVER/(UNDER) EXPENDITURES	(0.50)	7,273.05	0.00	165,455.43	0.00	(165,455.93)	1,086.00-

CITY OF FAIRBURN

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2018

% OF YEAR COMPLETED: 58.33

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
360-T-SPLOST Fund							
TOTAL REVENUES	172,336.35	252,107.49	0.00	1,365,038.42	0.00	(1,192,702.07)	792.08
TOTAL EXPENDITURES	172,336.35	80,187.25	0.00	602,933.78	1,045,116.93	(1,475,714.36)	956.30
REVENUES OVER/(UNDER) EXPENDITURES	0.00	171,920.24	0.00	762,104.64	(1,045,116.93)	283,012.29	0.00
505-Water/Sewer							
TOTAL REVENUES	7,478,750.00	603,070.03	0.00	4,394,531.75	0.00	3,084,218.25	58.76
TOTAL EXPENDITURES	6,464,617.00	573,488.25	158,870.00	3,815,509.50	480,779.31	2,327,198.19	64.00
REVENUES OVER/(UNDER) EXPENDITURES	1,014,133.00	29,581.78	158,870.00	579,022.25	(480,779.31)	757,020.06	25.35
506-Stormwater Fund							
TOTAL REVENUES	959,300.00	77,190.32	0.00	538,460.08	0.00	420,839.92	56.13
TOTAL EXPENDITURES	1,060,000.00	0.00	0.00	14,562.94	0.00	1,045,437.06	1.37
REVENUES OVER/(UNDER) EXPENDITURES	(100,700.00)	77,190.32	0.00	523,897.14	0.00	(624,597.14)	520.26-
507-Water/Sewer Bond							
TOTAL REVENUES	25,000.00	699.75	0.00	7,011.87	0.00	17,988.13	28.05
TOTAL EXPENDITURES	1,000.00	0.00	0.00	445,442.29	0.00	(444,442.29)	4,544.23
REVENUES OVER/(UNDER) EXPENDITURES	24,000.00	699.75	0.00	(438,430.42)	0.00	462,430.42	1,826.79-
510-Electric Fund							
TOTAL REVENUES	9,422,834.00	753,322.95	0.00	5,196,751.79	0.00	4,226,082.21	55.15
TOTAL EXPENDITURES	9,265,756.00	663,486.64	3,512.45	4,404,015.97	440,510.91	4,424,741.57	52.25
REVENUES OVER/(UNDER) EXPENDITURES	157,078.00	89,836.31	3,512.45	792,735.82	(440,510.91)	(198,659.36)	226.47
525-Cable Fund							
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
540-Sanitation							
TOTAL REVENUES	749,250.00	66,612.16	0.00	463,109.66	0.00	286,140.34	61.81
TOTAL EXPENDITURES	667,230.00	56,216.74	5,596.20	332,255.30	247,915.14	92,655.76	86.11
REVENUES OVER/(UNDER) EXPENDITURES	82,020.00	10,395.42	5,596.20	130,854.36	(247,915.14)	193,484.58	135.90-
570-Telecommunications							
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
580-Education Complex							
TOTAL REVENUES	1,026,758.00	52,566.37	0.00	276,718.71	0.00	750,039.29	26.95
TOTAL EXPENDITURES	1,453,780.00	3,966.95	0.00	391,846.80	1,240.00	1,060,693.20	27.04
REVENUES OVER/(UNDER) EXPENDITURES	(427,022.00)	48,599.42	0.00	(115,128.09)	(1,240.00)	(310,653.91)	27.25

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2018

% OF YEAR COMPLETED: 58.33

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
760-Cemetery Fund							
TOTAL REVENUES	0.00	14.44	0.00	98.74	0.00	(98.74)	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	0.00	14.44	0.00	98.74	0.00	(98.74)	0.00
770-Greenspace Fund							
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
785-Senior Citizen Util Trust							
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
787-Fairburn Athletic Assn							
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800-Fixed Assets							
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
860-Downtown Development Auth							
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
999-Pooled Cash Fund							
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL REVENUES	37,470,753.85	2,871,647.19	1,054.81	31,870,953.67	(90.31)	5,598,835.68	85.06
GRAND TOTAL EXPENDITURES	38,156,146.35	2,476,828.04	334,646.02	25,999,870.39	2,719,887.44	9,771,034.54	74.39
REVENUES OVER/(UNDER) EXPENDITURES	(685,392.50)	394,819.15	335,700.83	5,871,083.28	(2,719,977.75)	(4,172,198.86)	508.73-

*** END OF REPORT ***

Fairburn
Situated to Succeed

REVENUE AND EXPENSE REPORT

GENERAL FUND

CITY OF FAIRBURN
56 SW Malone Street, Fairburn, GA 30213-1341 | (770)964-2244 | Fax (770)969-3484 | www.fairburn.com

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF:APRIL 30TH, 2018

100-General Fund

FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
REVENUE SUMMARY							
Taxes	11,486,253.00	884,310.37	0.00	10,010,047.43	0.00	1,476,205.57	87.15
Licenses and Permits	1,024,016.00	40,542.25	0.00	306,198.41	0.00	717,817.59	29.90
Intergovernmental	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Services	203,669.00	12,304.57	0.00	74,396.38	90.00	129,182.62	36.57
Fines and Forfeitures	460,000.00	54,727.00	0.00	395,822.80	0.00	64,177.20	86.05
Investment Income	49,636.00	2,349.74	0.00	13,433.38	0.00	36,202.62	27.06
Contributions-Donations	29,345.00	0.00	1,054.81	(6,176.41)	0.00	34,466.60	17.45-
Miscellaneous Revenue	127,000.00	3,449.76	0.00	219,056.71	0.00	(92,056.71)	172.49
Other Financing Sources	1,475,000.00	0.00	0.00	0.00	0.00	1,475,000.00	0.00
TOTAL REVENUES	14,854,919.00	997,683.69	1,054.81	11,012,778.70	90.00	3,840,995.49	74.14
EXPENDITURE SUMMARY							
Non-Departmental	0.00	0.00	0.00	1,714.58	0.00	(1,714.58)	0.00
Mayor/Council	321,507.00	25,267.80	1,947.24	142,402.72	0.00	181,051.52	43.69
City Clerk	276,742.00	19,785.73	0.00	115,764.67	57.71	160,919.62	41.85
City Administrator	2,117,899.00	120,611.36	130,600.33	1,347,123.97	20,202.74	881,172.62	58.39
Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Finance	326,402.00	136,722.26	0.00	303,315.56	7,034.82	16,051.62	95.08
Technology	191,197.00	350.00	0.00	7,827.17	3,590.00	179,779.83	5.97
Human Resources	400,973.00	14,815.40	0.00	157,132.29	2,890.74	240,949.97	39.91
Property Management	513,333.00	22,897.40	0.00	202,920.31	1,843.68	308,569.01	39.89
Court Services	325,987.00	37,329.88	4,611.50	238,030.57	74,118.31	18,449.62	94.34
Police	3,389,059.00	246,954.96	11,323.32	1,858,814.82	39,380.01	1,502,187.49	55.68
Fire Department	3,357,921.00	225,452.27	5,284.33	1,813,637.80	45,953.00	1,503,614.53	55.22
Public Works Admin	353,643.00	20,484.11	0.00	163,751.87	6,812.12	183,079.01	48.23
Streets	1,572,350.00	88,824.08	20.47	765,147.43	27,203.61	780,019.43	50.39
Cable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance and Shop	261,515.00	11,565.81	0.00	96,911.63	65.17	164,538.20	37.08
Recreation Programs	789,569.00	35,542.26	2,942.68	268,198.09	9,671.95	514,641.64	34.82
Duncan Park	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inspection & Enforcement	333,874.00	17,857.06	0.00	142,212.70	765.94	190,895.36	42.82
Planning & Zoning	254,598.00	18,334.19	0.00	102,717.83	862.16	151,018.01	40.68
Economic Development	190,445.00	2,927.40	9,937.50	22,375.19	19,875.00	158,132.31	16.97
Community Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-departmental	877,410.00	0.00	0.00	0.00	0.00	877,410.00	0.00
TOTAL EXPENDITURES	15,854,424.00	1,045,721.97	166,667.37	7,749,999.20	260,326.96	8,010,765.21	49.47
REVENUE OVER/(UNDER) EXPENDITURES	(999,505.00)	(48,038.28)	167,722.18	3,262,779.50	(260,236.96)	(4,169,769.72)	317.18-

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF:APRIL 30TH, 2018

220-Confiscated Funds

FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
REVENUE SUMMARY							
Fines and Forfeitures	5,000.00	0.00	0.00	(0.10)	0.00	5,000.10	0.00
Investment Income	300.00	10.77	0.00	77.72	0.00	222.28	25.91
Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	5,300.00	10.77	0.00	77.62	0.00	5,222.38	1.46
EXPENDITURE SUMMARY							
Non-Departmental	0.00	0.00	0.00	3,330.60	0.00	(3,330.60)	0.00
State Confiscated Funds	650.00	0.00	0.00	0.00	0.00	650.00	0.00
Federal Confiscated Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Police	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	650.00	0.00	0.00	3,330.60	0.00	(2,680.60)	512.40
REVENUE OVER/(UNDER) EXPENDITURES	4,650.00	10.77	0.00	(3,252.98)	0.00	7,902.98	69.96-

6-04-2018 07:40 AM

CITY OF FAIRBURN

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF:APRIL 30TH, 2018

250-Grants Fund

FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
REVENUE SUMMARY							
Intergovernmental	330,749.00	0.00	0.00	243,511.03	0.31	87,237.66	73.62
Miscellaneous Revenue	819,285.00	0.00	0.00	45,627.40	0.00	773,657.60	5.57
Other Financing Sources	389,410.00	0.00	0.00	0.00	0.00	389,410.00	0.00
TOTAL REVENUES	1,539,444.00	0.00	0.00	289,138.43	0.31	1,250,305.26	18.78
EXPENDITURE SUMMARY							
Police	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fire Department	0.00	0.00	0.00	9,895.00	0.00	(9,895.00)	0.00
Public Works Admin	1,046,990.00	14,485.24	0.00	130,059.22	219,940.78	696,990.00	33.43
LMIG	472,000.00	0.00	0.00	0.00	0.00	472,000.00	0.00
CDBG	160,500.00	0.00	0.00	0.00	0.00	160,500.00	0.00
LCI Implementation	300,000.00	39,050.00	0.00	128,804.59	24,057.41	147,138.00	50.95
Recreation Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1,979,490.00	53,535.24	0.00	268,758.81	243,998.19	1,466,733.00	25.90
REVENUE OVER/(UNDER) EXPENDITURES	(440,046.00)	(53,535.24)	0.00	20,379.62	(243,997.88)	(216,427.74)	50.82

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF:APRIL 30TH, 2018

260-Tree Bank

FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
REVENUE SUMMARY							
Miscellaneous Revenue	150,000.00	0.00	0.00	0.00	0.00	150,000.00	0.00
TOTAL REVENUES	150,000.00	0.00	0.00	0.00	0.00	150,000.00	0.00
EXPENDITURE SUMMARY							
Non-Departmental	150,000.00	0.00	0.00	0.00	0.00	150,000.00	0.00
TOTAL EXPENDITURES	150,000.00	0.00	0.00	0.00	0.00	150,000.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF:APRIL 30TH, 2018

275-Hotel/Motel Tax

FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
REVENUE SUMMARY							
Taxes	225,000.00	60,871.17	0.00	190,567.27	0.00	34,432.73	84.70
Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	225,000.00	60,871.17	0.00	190,567.27	0.00	34,432.73	84.70
EXPENDITURE SUMMARY							
Non-Departmental	225,000.00	0.00	0.00	0.00	0.00	225,000.00	0.00
TOTAL EXPENDITURES	225,000.00	0.00	0.00	0.00	0.00	225,000.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0.00	60,871.17	0.00	190,567.27	0.00	(190,567.27)	0.00

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF:APRIL 30TH, 2018

351-2011 GO Bonds

FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
REVENUE SUMMARY							
Taxes	861,862.50	7,289.96	0.00	770,114.53	0.00	91,747.97	89.35
Intergovernmental	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investment Income	0.00	208.09	0.00	1,556.10	0.00	(1,556.10)	0.00
Miscellaneous Revenue	0.00	0.00	0.00	7,365,000.00	0.00	(7,365,000.00)	0.00
Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	861,862.50	7,498.05	0.00	8,136,670.63	0.00	(7,274,808.13)	944.08
EXPENDITURE SUMMARY							
Non-Departmental	861,863.00	0.00	0.00	7,968,515.20	0.00	(7,106,652.20)	924.57
Fire Department	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Streets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Recreation Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Economic Development	0.00	225.00	0.00	2,700.00	0.00	(2,700.00)	0.00
TOTAL EXPENDITURES	861,863.00	225.00	0.00	7,971,215.20	0.00	(7,109,352.20)	924.88
REVENUE OVER/(UNDER) EXPENDITURES	(0.50)	7,273.05	0.00	165,455.43	0.00	(165,455.93)	1,086.00-

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF:APRIL 30TH, 2018

360-T-SPLOST Fund

FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
REVENUE SUMMARY							
Taxes	172,336.35	251,930.39	0.00	1,364,106.60	0.00	(1,191,770.25)	791.54
Investment Income	0.00	177.10	0.00	931.82	0.00	(931.82)	0.00
Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	172,336.35	252,107.49	0.00	1,365,038.42	0.00	(1,192,702.07)	792.08
EXPENDITURE SUMMARY							
Non-Departmental	172,336.35	80,187.25	0.00	602,933.78	1,045,116.93	(1,475,714.36)	956.30
TOTAL EXPENDITURES	172,336.35	80,187.25	0.00	602,933.78	1,045,116.93	(1,475,714.36)	956.30
REVENUE OVER/(UNDER) EXPENDITURES	0.00	171,920.24	0.00	762,104.64	(1,045,116.93)	283,012.29	0.00

6-04-2018 07:40 AM

CITY OF FAIRBURN

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF:APRIL 30TH, 2018

505-Water/Sewer

FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
REVENUE SUMMARY							
Intergovernmental	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Services	7,440,300.00	606,818.78	0.00	4,396,046.37	0.00	3,044,253.63	59.08
Investment Income	28,450.00	124.36	0.00	725.41	0.00	27,724.59	2.55
Miscellaneous Revenue	10,000.00	(3,873.11)	0.00	(2,240.03)	0.00	12,240.03	22.40-
Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	7,478,750.00	603,070.03	0.00	4,394,531.75	0.00	3,084,218.25	58.76
EXPENDITURE SUMMARY							
Non-Departmental	6,464,617.00	573,488.25	158,870.00	3,815,509.50	480,779.31	2,327,198.19	64.00
Public Works Admin	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water/Sewer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-departmental	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	6,464,617.00	573,488.25	158,870.00	3,815,509.50	480,779.31	2,327,198.19	64.00
REVENUE OVER/(UNDER) EXPENDITURES	1,014,133.00	29,581.78	158,870.00	579,022.25	(480,779.31)	757,020.06	25.35

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF:APRIL 30TH, 2018

506-Stormwater Fund

FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
REVENUE SUMMARY							
Intergovernmental	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Services	959,300.00	77,190.32	0.00	538,460.08	0.00	420,839.92	56.13
Investment Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	959,300.00	77,190.32	0.00	538,460.08	0.00	420,839.92	56.13
EXPENDITURE SUMMARY							
Non-Departmental	1,060,000.00	0.00	0.00	14,562.94	0.00	1,045,437.06	1.37
GAAP Entries	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1,060,000.00	0.00	0.00	14,562.94	0.00	1,045,437.06	1.37
REVENUE OVER/(UNDER) EXPENDITURES	(100,700.00)	77,190.32	0.00	523,897.14	0.00	(624,597.14)	520.26-

507-Water/Sewer Bond

FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
REVENUE SUMMARY							
Investment Income	25,000.00	699.75	0.00	7,011.87	0.00	17,988.13	28.05
Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	25,000.00	699.75	0.00	7,011.87	0.00	17,988.13	28.05
EXPENDITURE SUMMARY							
Non-Departmental	1,000.00	0.00	0.00	445,442.29	0.00	(444,442.29)	4,544.23
Non-departmental	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1,000.00	0.00	0.00	445,442.29	0.00	(444,442.29)	4,544.23
REVENUE OVER/(UNDER) EXPENDITURES	24,000.00	699.75	0.00	(438,430.42)	0.00	462,430.42	1,826.79-

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF:APRIL 30TH, 2018

510-Electric Fund

FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
REVENUE SUMMARY							
Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intergovernmental	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Services	9,176,235.00	722,413.06	0.00	5,167,506.83	0.00	4,008,728.17	56.31
Investment Income	226,599.00	0.00	0.00	0.00	0.00	226,599.00	0.00
Miscellaneous Revenue	20,000.00	30,909.89	0.00	29,244.96	0.00	(9,244.96)	146.22
Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	9,422,834.00	753,322.95	0.00	5,196,751.79	0.00	4,226,082.21	55.15
EXPENDITURE SUMMARY							
Non-Departmental	9,265,756.00	663,486.64	3,512.45	4,404,015.97	440,510.91	4,424,741.57	52.25
Public Works Admin	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-departmental	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	9,265,756.00	663,486.64	3,512.45	4,404,015.97	440,510.91	4,424,741.57	52.25
REVENUE OVER/(UNDER) EXPENDITURES	157,078.00	89,836.31	3,512.45	792,735.82	(440,510.91)	(198,659.36)	226.47

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF:APRIL 30TH, 2018

540-Sanitation

FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
REVENUE SUMMARY							
Charges for Services	749,000.00	66,577.16	0.00	461,513.03	0.00	287,486.97	61.62
Investment Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenue	250.00	35.00	0.00	1,596.63	0.00	(1,346.63)	638.65
TOTAL REVENUES	749,250.00	66,612.16	0.00	463,109.66	0.00	286,140.34	61.81
EXPENDITURE SUMMARY							
Non-Departmental	667,230.00	56,216.74	5,596.20	332,255.30	247,915.14	92,655.76	86.11
TOTAL EXPENDITURES	667,230.00	56,216.74	5,596.20	332,255.30	247,915.14	92,655.76	86.11
REVENUE OVER/(UNDER) EXPENDITURES	82,020.00	10,395.42	5,596.20	130,854.36	(247,915.14)	193,484.58	135.90-

6-04-2018 07:41 AM

CITY OF FAIRBURN

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF:APRIL 30TH, 2018

580-Education Complex

FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
REVENUE SUMMARY							
Investment Income	2,500.00	124.88	0.00	772.26	0.00	1,727.74	30.89
Miscellaneous Revenue	536,258.00	52,441.49	0.00	275,946.45	0.00	260,311.55	51.46
Other Financing Sources	488,000.00	0.00	0.00	0.00	0.00	488,000.00	0.00
TOTAL REVENUES	1,026,758.00	52,566.37	0.00	276,718.71	0.00	750,039.29	26.95
EXPENDITURE SUMMARY							
Non-Departmental	1,353,780.00	3,966.95	0.00	391,846.80	1,240.00	960,693.20	29.04
Non-departmental	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GMC-Classroom	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Parking Lot	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Soouth Building #2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administration Building	100,000.00	0.00	0.00	0.00	0.00	100,000.00	0.00
GAAP Entries	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1,453,780.00	3,966.95	0.00	391,846.80	1,240.00	1,060,693.20	27.04
REVENUE OVER/(UNDER) EXPENDITURES	(427,022.00)	48,599.42	0.00	(115,128.09)	(1,240.00)	(310,653.91)	27.25

6-04-2018 07:41 AM

CITY OF FAIRBURN

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF:APRIL 30TH, 2018

'60-Cemetery Fund

FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
REVENUE SUMMARY							
Fines and Forfeitures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investment Income	0.00	14.44	0.00	98.74	0.00	(98.74)	0.00
Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0.00	14.44	0.00	98.74	0.00	(98.74)	0.00
EXPENDITURE SUMMARY							
Non-Departmental	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0.00	14.44	0.00	98.74	0.00	(98.74)	0.00

ANALYZE VARIANCE AMOUNTS OVER $10,000

CITY OF FAIRBURN

6 Months Expenditures Trend Analysis

As of April 30, 2018

Analyze Variance Amounts Over 10K

Comparing YTD Actual to Annual Budget

		A	B	1	2	3	4	5	6	C	D	E		
DEPARTMENTAL EXPENDITURES		ANNUAL BUDGET	MONTHLY BUDGET	OCTOBER ACTUAL 2017	NOVEMBER ACTUAL 2017	DECEMBER ACTUAL 2017	JANUARY ACTUAL 2018	FEBRUARY ACTUAL 2018	MARCH ACTUAL 2018	6 MONTHS AVERAGE	CURRENT PERIOD ACTUAL	YTD ACTUAL	(OVER)/UNDER ANNUAL BUDGET (A - E)	Explanation of Annual Budget Overage
100-0000-58-3000	Bank Fees	-	-	-	-	-	821	894	-	286	-	1,715	(1,715)	No budget for this line item.
100-1110-51-2600	Unemployment	-	-	10	4	2	32	32	32	18	(100)	11	(11)	No budget for this line item.
100-1110-51-2920	Other Employee Ben-Ins Opt Out	-	-	800	-	400	800	800	800	600	800	4,400	(4,400)	No budget for this line item.
100-1110-52-3500	Travel	-	-	-	-	-	-	-	97	16	-	97	(97)	No budget for this line item.
100-1110-52-3501	Travel Mayor Avery	-	-	10	-	15	-	-	-	4	-	25	(25)	No budget for this line item.
100-1110-52-3503	Travel CC Heath	-	-	-	2,751	1,412	143	700	171	863	2,292	7,468	(7,468)	No budget for this line item.
100-1110-52-3510	Travel CC Portis-Jones	-	-	-	-	1,868	481	700	-	508	2,298	5,346	(5,346)	No budget for this line item.
100-1110-52-3512	Travel CC Whitmore	-	-	-	-	1,110	900	600	674	547	1,629	4,912	(4,912)	No budget for this line item.
100-1110-52-3513	Travel CC Smallwood	-	-	-	-	-	1,100	-	228	221	-	1,328	(1,328)	No budget for this line item.
100-1110-52-3514	Travel Mayor Hurst	-	-	-	-	-	474	600	1,024	350	2,145	4,243	(4,243)	No budget for this line item.
100-1110-52-3713	E&T CC Smallwood	-	-	-	-	360	670	-	-	172	1,075	2,105	(2,105)	No budget for this line item.
100-1110-52-3714	E&T Mayor Hurst	-	-	-	-	-	703	-	975	280	1,665	3,343	(3,343)	No budget for this line item.
100-1310-51-2600	Unemployment	-	-	2	-	15	85	31	10	24	(131)	11	(11)	No budget for this line item.
100-1320-51-2600	Unemployment	-	-	-	-	42	198	164	57	77	(424)	37	(37)	No budget for this line item.
100-1320-51-2920	Other Employee Ben-Ins Opt Out	-	-	400	-	200	200	400	400	267	200	1,800	(1,800)	No budget for this line item.
100-1320-52-1200	Professional	247,000	20,583	22,020	42,574	158,699	34,045	17,442	8,076	47,143	(18,866)	263,990	(16,990)	YTD Actual includes: Grant Writing Training: 30,000 ADMIN AMERICA: 2,510 TYLER TECHNOLOGIES, INC: 2,000 THE CARVIR GROUP: 40,250 AUGUSTA TITLE, INC: 1,015 THE COLLABORATIVE FIRM: 3,744 INTERDEV, LLC: 128,003 TURPIN HILL, LLC: 12,500 Solstice Exp via JE: 6,694 LANER MUCHIN,LTD: 4,000 OPEN WORD CHRISTIAN: 1,050 MAULDIN & JENKINS: 30,000
100-1320-52-2200	R & M Building	17,500	1,458	188	101	1,826	118	2,705	22,987	4,654	15,282	43,207	(25,707)	YTD Actual includes: Horn's Refurbshers - $14,925 Blue Fox Design - $6,525 Overhead Door - $17,200
100-1320-52-3300	Advertising	-	-	1,400	-	-	-	-	-	233	-	1,400	(1,400)	No budget for this line item.
100-1320-52-3500	Travel Expense	2,500	208	-	3,981	5,536	2,640	1,540	3,939	2,939	2,855	20,492	(17,992)	YTD Actual includes: Shana Moss - $10,086 Donna Gayden - $10,246
100-1320-52-3550	Moving Expense	-	-	-	-	-	-	6,257	504	1,127	-	6,761	(6,761)	No budget for this line item.
100-1320-52-3700	Training	9,000	750	-	25	193	5,304	3,091	4,374	2,164	8,175	21,161	(12,161)	YTD Actual includes: CHATEAU ELAN Retreat: 9,622.07 GMA Summer Convention Registration - Gayden: 1,085.00 Leadership Training Books: 883.86 NLC City Summit Registration - Gayden: 540.00 Registration - Clerk Courses - S. Moss & D. Gayden: 741.00 Registration for EGC Conference - Gayden: 375.00 Registration Recon Convention - D. Gayden & K. Jones: 640.00 Senior Ledership Retreat - UGA: 6,317.00

CITY OF FAIRBURN
6 Months Expenditures Trend Analysis
As of April 30, 2018
Analyze Variance Amounts Over 10K
Comparing YTD Actual to Annual Budget

** C O L U M N S **

DEPARTMENTAL EXPENDITURES		A ANNUAL BUDGET	B MONTHLY BUDGET	1 OCTOBER ACTUAL 2017	2 NOVEMBER ACTUAL 2017	3 DECEMBER ACTUAL 2017	4 JANUARY ACTUAL 2018	5 FEBRUARY ACTUAL 2018	6 MARCH ACTUAL 2018	C 6 MONTHS AVERAGE	D CURRENT PERIOD ACTUAL	E YTD ACTUAL	(OVER)/UNDER ANNUAL BUDGET (A - E)	Explanation of Annual Budget Overage
100-1320-53-1700	General/Misc. Supplies	6,000	500	245	130	497	2,542	867	2,377	1,110	17,746	24,405	(18,405)	YTD Actual includes: CDW GOVERNMENT, INC: 3,661.00 MIMSWARE CORP-SOPHICITY-IT SVCS: 15,648.27 NEEDLE ART DESIGNS: 1,682.80 PAPER SERVICE & HARDWARE: 1,216.80 PEACHTREE PRINTINH LLC: 604.84 QUALITY REFRESHMENT SERVICE: 315.50 REGULAR SUPPLIES (BB&T C-CARD): 1,110.04
100-1320-54-2300	Furniture & Fixtures	-	-	-	-	-	-	1,134	328	244	-	1,463	(1,463)	No budget for this line item.
100-1320-58-1200	Capital Lease Principal #1	56,843	4,737	126,830	-	-	-	-	-	21,138	-	126,830	(69,987)	Additional Review Needed-Randy
100-1320-58-1202	Capital Lease Principal - #3	8,937	745	109,460	-	-	-	-	-	18,243	-	109,460	(100,523)	Additional Review Needed-Randy
100-1320-58-2202	Capital Lease Interest - #3	-	-	4,400	-	-	-	-	-	733	-	4,400	(4,400)	No budget for this line item.
100-1510-51-2600	Unemployment	-	-	-	-	-	24	18	21	11	(55)	8	(8)	No budget for this line item.
100-1510-51-2920	Other Employee Ben-Ins Opt Out	-	-	400	-	-	-	-	-	67	-	400	(400)	No budget for this line item.
100-1510-52-1200	Professional	20,000	1,667	10,752	(5,292)	4,789	25,021	27,366	14,654	12,882	94,610	171,900	(151,900)	YTD Actual includes: Tyler Technologies - $13,366 Steven Garber - $15,098 Robert Half Intl - $138,953
100-1540-51-2920	Other Emp Ben-Ins Opt Out	-	-	400	-	200	-	200	200	167	200	1,200	(1,200)	No budget for this line item.
100-1540-52-1800	Wellness Program	-	-	376	751	456	376	376	376	452	376	3,085	(3,085)	No budget for this line item.
100-1565-51-2600	Unemployment	-	-	-	-	-	80	58	28	28	(152)	13	(13)	No budget for this line item.
100-1565-52-3900	Other Contract Services	-	-	-	4,545	-	-	15,265	-	3,302	1,125	20,935	(20,935)	No budget for this line item. YTD Actual includes: Air Pro LLC - $3,250 & URETEK USA, Inc. - 16,390
100-1565-53-2210	R & M Vehicle	-	-	86	-	-	-	-	-	14	-	86	(86)	No budget for this line item.
100-2650-51-2600	Unemployment	-	-	-	-	-	37	33	14	14	(78)	6	(6)	No budget for this line item.
100-2650-51-2920	Other Employee Ben-Ins Opt Out	-	-	400	-	-	-	-	-	67	-	400	(400)	No budget for this line item.
100-3200-51-2600	Unemployment	-	-	-	-	-	845	743	199	298	(1,645)	142	(142)	No budget for this line item.
100-3200-51-2910	Other Employee Benefits	-	-	-	-	410	-	-	-	68	-	410	(410)	No budget for this line item.
100-3200-51-2920	Other Employee Ben-Ins Opt Out	-	-	2,400	-	1,200	1,200	1,200	1,000	1,167	1,200	8,200	(8,200)	No budget for this line item.
100-3200-52-2110	Disposal	-	-	-	-	-	-	38	-	6	-	38	(38)	No budget for this line item.
100-3200-52-3450	Postage	-	-	-	-	-	-	-	16	3	-	16	(16)	No budget for this line item.
100-3200-53-1000	Miscellaneous Supplies	-	-	-	(500)	500	32	-	-	5	-	32	(32)	No budget for this line item.
100-3200-53-2205	Equip Repair Parts	-	-	-	-	-	-	-	-	-	357	357	(357)	No budget for this line item.
100-3500-51-2600	Unemployment	-	-	18	6	52	885	700	231	315	(1,740)	152	(152)	No budget for this line item.
100-3500-51-2920	Other Employee Ben-Ins Opt Out	-	-	1,600	-	800	1,000	1,200	1,200	967	1,200	7,000	(7,000)	No budget for this line item.
100-3500-52-1710	Uniforms/Clothing	-	-	-	-	-	-	-	192	32	-	192	(192)	No budget for this line item.
100-4100-51-2600	Unemployment	-	-	-	-	-	87	27	11	21	(116)	10	(10)	No budget for this line item.
100-4100-52-2200	R & M Building	-	-	-	16	-	-	-	-	3	-	16	(16)	No budget for this line item.
100-4200-51-2600	Unemployment	-	-	-	-	-	249	221	176	108	(590)	56	(56)	No budget for this line item.
100-4200-52-2220	Equipment Maintenance	-	-	-	-	-	450	-	-	75	-	450	(450)	No budget for this line item.
100-4200-53-1270	Gasoline	50,000	4,167	8,714	16,285	16,487	18,073	27,569	18,021	17,525	-	105,150	(55,150)	YTD Actual includes: Fuel - Jay Poetroluem - $105,150
100-4200-53-1800	Landscaping Supplies	-	-	-	-	599	-	-	-	100	-	599	(599)	No budget for this line item.
100-4900-51-1300	Overtime	-	-	264	50	19	6	8	5	59	33	384	(384)	No budget for this line item.
100-4900-52-1720	Uniforms Service	-	-	288	292	145	362	434	399	320	277	2,197	(2,197)	No budget for this line item.
100-4900-52-2110	Disposal	-	-	298	-	-	595	(298)	-	99	-	595	(595)	No budget for this line item.
100-4900-52-2200	R & M Building	-	-	-	-	-	-	2,429	-	405	744	3,174	(3,174)	No budget for this line item.

CITY OF FAIRBURN
6 Months Expenditures Trend Analysis
As of April 30, 2018
<u>Analyze Variance Amounts Over 10K</u>
Comparing YTD Actual to Annual Budget

** C O L U M N S **

DEPARTMENTAL EXPENDITURES		A ANNUAL BUDGET	B MONTHLY BUDGET	1 OCTOBER ACTUAL 2017	2 NOVEMBER ACTUAL 2017	3 DECEMBER ACTUAL 2017	4 JANUARY ACTUAL 2018	5 FEBRUARY ACTUAL 2018	6 MARCH ACTUAL 2018	C 6 MONTHS AVERAGE	D CURRENT PERIOD ACTUAL	E YTD ACTUAL	(OVER)/UNDER ANNUAL BUDGET (A - E)	Explanation of Annual Budget Overage
100-4900-52-2230	R & M Vehicle	-	-	-	-	-	92	-	-	15	-	92	(92)	No budget for this line item.
100-4900-52-3900	Contract Services - Misc	-	-	2,750	-	-	-	-	-	458	-	2,750	(2,750)	No budget for this line item.
100-4900-53-1600	Small Equip 500-5000	-	-	-	-	152	-	-	4,049	700	-	4,201	(4,201)	No budget for this line item.
100-4900-53-1710	Uniforms	-	-	-	-	-	-	154	-	26	-	154	(154)	No budget for this line item.
100-4900-53-1720	Repair Parts	-	-	-	-	-	-	-	271	45	-	271	(271)	No budget for this line item.
100-6100-51-2600	Unemployment	-	-	2	0	-	86	68	38	33	(179)	16	(16)	No budget for this line item.
100-6100-52-1200	Professional	-	-	-	18	-	-	-	-	3	-	18	(18)	No budget for this line item.
100-6100-52-2200	R & M Building	-	-	-	-	180	-	-	180	60	-	360	(360)	No budget for this line item.
100-6100-54-2200	Vehicles	-	-	-	-	-	-	25,244	-	4,207	-	25,244	(25,244)	No budget for this line item. Truck Purchase -ALLAN VIGIL FORD
100-7200-51-2600	Unemployment	-	-	-	-	-	74	69	25	28	(155)	13	(13)	No budget for this line item.
100-7200-51-2920	Other Employee Ben-Ins Opt Out	-	-	400	-	200	200	200	200	200	200	1,400	(1,400)	No budget for this line item.
100-7400-51-2400	Retirement	10,502	875	3,139	3,139	3,139	3,139	3,139	3,139	3,139	3,139	21,974	(11,472)	YTD Actual includes: Pymts to GMEBS Retirement - 21,974
100-7400-51-2600	Unemployment	-	-	-	-	-	51	33	-	14	(78)	6	(6)	No budget for this line item.
100-7500-52-3900	Other Contract Services	-	-	-	1,274	-	-	-	-	212	-	1,274	(1,274)	No budget for this line item.
220-0000-52-3300	Advertising - State	-	-	-	45	-	-	-	-	8	-	45	(45)	No budget for this line item.
220-0000-57-3000	Other Costs/Bank Fees	-	-	-	3,286	-	-	-	-	548	-	3,286	(3,286)	No budget for this line item.
250-3500-54-2500	Grant Purchase - Fire	-	-	-	-	-	-	9,895	-	1,649	-	9,895	(9,895)	No budget for this line item.
351-0000-58-2110	2011 GO Bonds-Principal	217,494	18,125	-	530,000	-	-	-	-	88,333	-	530,000	(312,506)	Budgeted amount needs to match scheduled annual principle payment.
351-0000-58-2111	Refunding escrow 2011 Bonds	-	-	#######	-	-	-	-	-	1,205,053	-	7,230,316	(7,230,316)	Audit Related Entry
351-0000-58-4000	Debt Issue Costs	-	-	134,684	-	-	-	-	-	22,447	-	134,684	(134,684)	No budget for this line item.
351-7500-54-1200	Site Improvement- Downtown	-	-	450	225	450	450	675	225	413	225	2,700	(2,700)	No budget for this line item.
360-0000-52-1110	Admin-Program Mgt	-	-	-	-	-	1,802	-	-	300	-	1,802	(1,802)	No budget for this line item.
360-0000-52-2200	R&M-Maintenance & Safety	-	-	-	-	-	85,268	153,655	169,543	68,078	-	408,466	(408,466)	No budget existed for line item. YTD Actuals Include: E.R.Snell 402,046.11 Moreland Altobelli 6,419.50
360-0000-54-1400	Infrastruct-Ped & Streetscape	-	-	-	-	-	8,155	100,014	4,311	18,747	80,187	192,666	(192,666)	No budget existed for line item. YTD Actuals include: Tople Construction: 172,564 E.R. Snell 12,766 Moreland Altobelli Assoc: 7,337
505-0000-51-2600	Unemployment	-	-	6	13	13	137	137	102	68	(374)	35	(35)	No budget for this line item.
505-0000-51-2920	Other Employee Ben-Ins Opt Out	-	-	-	-	200	200	200	200	133	-	800	(800)	No budget for this line item.
505-0000-52-2205	R & M Equipment	4,500	375	-	2,399	-	-	18,425	116	3,490	66	21,007	(16,507)	Reclass of Envir Products invoice $17,211; JE 32026 in Feb.
505-0000-52-3905	Bank Fees	18,000	1,500	3,605	3,426	4,702	3,324	4,725	3,716	3,916	4,550	28,048	(10,048)	YTD Actual includes: Wire Fees, Merchant Fees, Credit Card/Bank Card Fees, Online Processing Fees
505-0000-58-1100	Bonds	-	-	840,000	-	-	-	-	-	140,000	-	840,000	(840,000)	No budget for this line item.
505-0000-58-3000	Bank Fee - Bonds	-	-	1,250	-	-	-	-	-	208	-	1,250	(1,250)	No budget for this line item.
506-0000-52-1200	Professional	-	-	-	1,950	-	-	-	-	325	-	1,950	(1,950)	No budget for this line item.
507-0000-58-1100	Bond Principal	-	-	180,000	-	-	-	-	-	30,000	-	180,000	(180,000)	No budget for this line item.
507-0000-58-2111	Bond Debt Interest	-	-	74,894	-	117,395	-	-	73,094	44,230	-	265,382	(265,382)	No budget for this line item.
580-0000-58-3000	Bank Fees	100	8	216,387	-	-	-	-	-	36,065	-	216,387	(216,287)	Finance charges related to Recording of Series 17 Revenue Bonds.

CITY OF FAIRBURN

6 Months Expenditures Trend Analysis

As of April 30, 2018

Analyze Variance Amounts Over 10K

Comparing 6 Months Average to Current Period Actual

		A	B	1	2	3	4	5	6	C	D	E		
DEPARTMENTAL EXPENDITURES		ANNUAL BUDGET	MONTHLY BUDGET	OCTOBER ACTUAL 2017	NOVEMBER ACTUAL 2017	DECEMBER ACTUAL 2017	JANUARY ACTUAL 2018	FEBRUARY ACTUAL 2018	MARCH ACTUAL 2018	6 MONTHS AVERAGE	CURRENT PERIOD ACTUAL	YTD ACTUAL	6 MONTHS AVERAGE & CURRENT PERIOD ACTUAL (OVER)/UNDER VAR. (C - D)	Explanation of 6 Mths Avg. & Current Period Actual Variance
100-1320-52-1300	E-911 Fulton County	200,000	16,667	50,000	-	-	50,000	-	-	16,667	50,000	150,000	(33,333)	Current Period Actual Includes: Payment to FULTON COUNTY EMERGENCY-INV# 0401-0630-18 - Pymt #76612 - 50,000
100-1320-52-2200	R & M Building	17,500	1,458	188	101	1,826	118	2,705	22,987	4,654	15,282	43,207	(10,628)	Current Period Actual Includes: Horn's Refurbshers - $4,900 Overhead Door - $8,600
100-1320-53-1700	General/Misc. Supplies	6,000	500	245	130	497	2,542	867	2,377	1,110	17,746	24,405	(16,636)	Current Period Actual Includes: CDW GOVERNMENT, INC: 1,576.00 MIMSWARE CORP-SOPHICITY-IT SVCS: 15,648.27 PAPER SERVICE & HARDWARE: 521.51
100-1510-51-1100	Salaries & Wages	191,651	15,971	16,800	11,200	7,532	4,242	4,242	15,954	9,995	22,954	82,923	(12,959)	Current Period Actual Includes: Added two new employees in Christopher Brown & John Wiggins. Also, moved Gerita Pierce, Chanda Melson and Anna Mitchell from 1320 dept to 1510 dept.
100-1510-52-1200	Professional	20,000	1,667	10,752	(5,292)	4,789	25,021	27,366	14,654	12,882	94,610	171,900	(81,728)	Current Period Actual Includes: Tyler Technologies - $276 Steven Garber - $750 GTS - $5,386 Electronic Transaction System - (653) Robert Half Intl - $88,850, which $53,319 was reclassed from 1320 dept from prior periods.
100-1510-52-3300	Advertising	12,000	1,000	-	(10,400)	450	-	-	360	(1,598)	10,400	811	(11,999)	Current Period Actual Includes: Recl GTS Inv trans-Ck#75336 - 10,400.00
100-3200-52-2210	R & M Vehicle	20,000	1,667	194	255	3,076	140	988	1,982	1,106	12,920	19,554	(11,814)	Current Period Actual Includes: Corbitt's Collision Center: 11,549.35 Southside Auto Parts: 1,370.65
250-4203-54-1403	LCI Implementation Grant	300,000	25,000	-	6,538	24,167	33,488	1,100	24,463	14,959	39,050	128,805	(24,091)	Current Period Actual Includes: STANTEC CONSULTING-INV# 1337099-CHK: 076706 - 39,050
360-0000-54-1400	Infrastruct-Ped & Streetscape	-	-	-	-	-	8,155	100,014	4,311	18,747	80,187	192,666	(61,441)	Current Period Actual Includes: Tople Construction: 72,851 Moreland Altobelli Assoc: 7,337
505-0000-52-3920	Fulton County Sewerage Treat	705,250	58,771	-	-	92,114	-	57,581	60,170	34,978	65,042	274,907	(30,064)	Current Period Actual Includes: PAYMENT TO FULTON COUNTY DEPT-INV# FB0318-CHK: 076807 - 65,042
505-0000-53-1510	Water - Inventory	1,585,700	132,142	158,870	163,414	149,846	137,676	161,190	148,643	153,273	175,635	1,095,274	(22,362)	Current Period Actual Includes: Payment to CITY OF ATLANTA-Ck #76845 - 175,635
505-0000-58-2101	S Fulton Water Bond Interest	1,157,938	96,495	100,117	100,117	91,174	-	-	-	48,568	278,428	569,836	(229,860)	Current Period Actual Includes: Payment to SOUTH FULTON MUNICIPAL-INV# 2018 - CHK: 076623 - 278,428
510-0000-53-1530	Electricity-Cost of Goods Sold	6,155,520	512,960	460,754	488,732	520,248	520,554	636,278	372,928	499,916	590,927	3,590,422	(91,011)	Current Period Actual Includes: Pymt to US Dept of Energy - Ck#76764 - 12,677.02 MEAG Pymt - 71,469.43 Accrued MEAG Purchase: 506,780.43